Nebraska Software Developer's Test Package

For Individual Income Tax

TAX YEAR 2006
PUBLICATION 1436N

November, 2006

Be sure to visit our Web site for up-to-date information about the Nebraska E-file program. You can download additional copies of this booklet, as well as other forms, files and publications that will assist you in your business. Visit us at http://www.revenue.ne.gov/, and click on the link to Information for Tax Professionals for more information.

8-540-2006

SECTION 1: TESTING OVERVIEW

INTRODUCTION

The Nebraska Department of Revenue invites software developers to participate with the State of Nebraska in the tax year 2006 Federal/State Electronic Filing program. The department wants to thank all developers currently supporting Nebraska electronic filing, and welcome all new developers who are adding Nebraska to the state income tax systems supported by their software. Upon completion of testing and approval, the department will assist in marketing efforts by providing information about approved software in our publications, on our web page, and in other advertising to Electronic Return Originators and to the public.

Visit our Web site for up-to-date information about the Nebraska E-file program. You can download booklets, forms, files and publications that will assist you in your development. Visit us at http://www.revenue.ne.gov/ to access this information.

Be sure to carefully review Nebraska Publication 1346N, Information for Software Developers, Tax Year 2006, for complete file specifications. Please pay special attention to the "What's New" section of this document on changes for this year.

FORMS, SCHEDULES, AND LINES SUPPORTED

This year's program supports the following:

- Nebraska short form, 1040NS
- Nebraska long form, 1040N (with, or without)
  - Nebraska Schedule I, Nebraska Adjustments To Income (If Line 56 is reported, the Line 56 Other Adjustments Worksheet must be completed)
  - Nebraska Schedule II, Credit for Tax Paid to Another State (5 occurrences)
  - Nebraska Schedule III, Computation of Nebraska Tax
- 1040N returns with penalty amount from Form 2210N, (only line 23 or 33 from Form 2210N is reported)
- 1040N returns with Line 16, Nebraska Minimum or Other Tax, (the Minimum and Other Tax Worksheet must be completed)
- 1040N returns with Line 32, Child/Dependent Care Refundable Credit (Form 2441N Refundable Child Care Credit Information Sheet must be completed (5 occurrences of provider and qualified person information)
- 1040N and 1040NS returns with balance due, zero balance, or refund
- 1040N and 1040NS returns with refund direct deposit
- 1040N and 1040NS returns with balance due direct debit

Be sure to check our Publication 1346N, Information For Software Developers (software specifications document) for a complete list of exclusions from Nebraska E-file.

WHO MUST TEST

Nebraska requires all software developers, who create and market software for preparation and electronic filing of Nebraska income tax returns, to test their software with the department. These test scenarios are used for both professional, preparer software and home filing software.

WHEN TO TEST

The primary testing period will begin with the start of federal testing and conclude with the start of live transmissions, which is January 12, 2007. Testing after the beginning of the production season is allowed, but production returns will receive priority over test returns. The department will allow testing prior to completion of federal testing, however will not officially approve software until federal approval is obtained. Any changes to developer software after state approval requires re-testing with the department.

HOW TO BEGIN

Initiation of Nebraska testing begins by completing the Software Developer Information sheet and faxing it to the attention of the e-commerce section. A separate information sheet should be completed for each product and a separate Software License Number will be issued accordingly. Complete the Product Support Information portion of this document with regard to the particular product to which the Software License Number will be assigned.

WHAT IS TESTED

The Nebraska Test Package contains ten test return scenarios. **This year, <u>none</u> of the state tests are part of the federal test scenarios and federal returns were prepared specifically to test Nebraska return conditions.**

Software developers who support State-Only filing are required to submit all returns as piggyback returns with the exception of scenario number 2. Test number 2 should be prepared as a State-Only return and should contain 'SO' in Generic Record Sequence Number 0019. Software developers who do not support State-Only filing must transmit all 10 returns as piggyback returns.

Each scenario includes information needed to prepare the appropriate state and federal forms and schedules used to complete the test. You must correctly prepare and compute the state and federal returns before transmitting to the IRS. Test records must be transmitted to the IRS Service Center and state test records will then be retrieved by the Department for examination. When testing is conducted, the Generic record received will be compared to expected results. All detected errors will be noted and the results of the comparison will either be faxed or e-mailed to the contact person listed on the Software Developer Information Sheet. The Department intends to provide test results to developers within one working day of retrieval of test files from the IRS Service Center. Once all Generic records have passed testing the unformatted records will be given a visual comparison. **The following rules and procedures apply for testing with Nebraska:**

- Developers will be assigned their production Software License Number upon notification to the department that they wish to begin testing. Test returns must carry Software License Number in Generic record Sequence Number 0300.

- All ten of the scenarios must be submitted in one transmission before approval will be given. Transmit the returns in consecutive ascending order by Primary SSN.

- If your firm plans to write software for the 1040N (long) form only, and not the 1040NS (short) form, or, if you later decide to include the short form, contact the testing coordinator to make arrangements.

- Online software will use the same ten test scenarios as practitioner software. If the software developer markets both practitioner and online software, they must both be tested separately unless otherwise agreed to by the department. Online returns must carry an 'O' in Generic record Sequence Number 0049. (PINs are not required for Online returns).

- Be sure to use your IRS-assigned test ETIN and test EFIN in the appropriate locations within the Nebraska generic record.

- If there are filing options that you do not support, you are still required to complete the returns to the best of your ability. Unsupported options will show as errors on your test results and these can be reviewed with the Department's Testing Coordinator when all other errors have been eliminated.

- Prior to approval, all test returns must be transmitted in a single transmission with no errors. You may transmit as many tests as needed until you receive an error free test response from the Department's Testing Coordinator.

- When you receive this response, the Department will mail you a Nebraska Software Approval Agreement. Complete this document, sign the agreement, and return it in the envelope provided.

- Receipt of this agreement is your notification of acceptance, however, returns generated by your software will not be accepted until we receive your signed copy of this agreement.

NEBRASKA PUBLICATIONS

The following Nebraska forms, files and publications are either currently available, or will soon be available for download from the developer page on our Web site. The URL for this page is http://www.revenue.state.ne.us/electron/develop.htm.

2006 File Specifications (Publication 1346N)
2006 Nebraska Reject Code Listing
2006 Miscellaneous Tables
2006 Standard Deduction Worksheet
2006 Nebraska Public High School District Code Table
2006 Nebraska Tax Table
2006 Nebraska Test Package (Publication 1436N) – this document
Form 8453N (Nebraska signature document).
Form 1040N-V (Nebraska payment voucher).

You can also obtain our Nebraska ERO Handbook (Publication 1345N) on the preparer's page at http://www.revenue.ne.gov/electron/preparer.htm.

YOUR RESPONSIBILITIES

Since every conceivable condition cannot be covered in test scenarios, developers should test all conditions and all fields prior to release of software.

Consistent, serious errors in Nebraska electronic returns will first be reported to developers by telephone. If these errors are not corrected, the developer will then be notified by certified mail. If these errors are still not corrected, the Department will no longer process returns generated by that developer's software. Acceptance of returns generated by software can be suspended by the Department under certain circumstances while corrections to software are being made, regardless if the software had been previously approved.

SECTION 2:
NEBRASKA CONTACT PERSONNEL

ELECTRONIC FILING COORDINATOR . . . . (402) 471-5619
General Contact
State Record Layouts & Software Guidelines

ELECTRONIC FILING COORDINATOR . . . . (402) 471-5785
Testing Coordination
Software Developer Approval

TAXPAYER ASSISTANCE HELP LINE (in NE and IA) . . . . (800) 742-7474
TAXPAYER ASSISTANCE HELP LINE (outside NE and IA) . . . . (402) 471-5729
Tax Preparation Assistance
Paper Forms Ordering

NEBRASKA INTERNET WEB SITE
http://www.revenue.ne.gov

DIRECT WRITTEN CORRESPONDENCE TO:

Nebraska Department of Revenue
Electronic Filing Coordinator
P.O. Box 94818
Lincoln, NE 68509-4818

SECTION 3:
ELECTRONIC FILING CALENDAR

For Tax Period January 1, 2006 through December 31, 2006

Begin Software Developer and Transmitter Testing . . . . (Same as IRS or ASAP)

> NOTE: Nebraska software developers must first complete Internal Revenue Service testing before final approval with the state. Transmitters must be accepted by the Internal Revenue Service prior to sending data. Electronic Return Originators (EROs) are not required to perform state acceptance testing.

Begin Transmitting Returns to IRS/Nebraska Dept. of Revenue . . . . . . January 12, 2007

Last Date for Timely Filed Returns . . . . (determined by IRS)

Last Retransmission of Rejected Timely Filed Returns . . . . April 20, 2007

Last Date for Extended Filed Returns . . . . October 15, 2007

Last Retransmission of Rejected Extended Filed Returns . . . . (determined by IRS)

NOTE: These dates may be subject to change at any time.

SECTION 4: TEST SCENARIOS

NEBRASKA TEST #1

FORMS INCLUDED: **FORM 1040EZ, FEDERAL STANDARD DEDUCTION WORKSHEET, FORM W-2 (1)**, **FORM 1040NS**, **NEBRASKA STANDARD DEDUCTION WORKSHEET**

Name: **TEST N ERTIA**
Social Security Number: **400-00-6201**
Taxpayer Date of Birth: **09/05/1990**
Return Prepared by: **TAXPAYER**

FORM 1040EZ:
First Name, Initial and Last Name: **TEST N ERTIA**
Social Security Number: **400-00-6201**
Home Address: **215 LAID BACK WAY**
City, State, and Zip: **LAZY POINT NE 69361**
Do you want $3.00 to go to the Presidential Campaign Fund: **NO**
Filing Status: **SINGLE**
Line 1 (Total wages): **4400**
Line 2 (Taxable Interest): **500**
Line 4 (Adjusted Gross Income): **4900**
Line 5 Can someone else claim you on their return: **YES** (You **X**)
    (Deduction/Exemption Amount): **4700**
Line 6 (Taxable income): **200**
Line 7 (Federal Income tax withheld): **650**
Line 8a (Earned Income Credit): **0**
Line 10 (Total payments): **650**
Line 11 (Tax): **21**
Line 12a (Refund): **629**
Line 12b (Routing Transit number): **104000058**
Line 12c (Type of account): **(X) SAVINGS**
Line 11d (Account number): **17719426173**
    Taxpayers Occupation: **COOK**
    Third Party Designee: **NO**
    Daytime Phone Number: **402-488-4321**

FEDERAL STANDARD DEDUCTION WORKSHEET:

Line A (Amount from line 1 1040EZ): **4400**
    (Add $300 to earned income): **4700**
Line B (Minimum Standard Deduction): **850**
Line C (Enter larger of A and B): **4700**
Line D (Maximum Standard Deduction): **5150**
Line E (Smaller of C and D): **4700**
Line F (Exemption amount): **0**
Line G (Add lines E and F): **4700**

FORM W-2 #1:
b. Employer's identification number: **11-6321571**
c. Employer's name, address, and Zip Code:
LOAFERS SHOE SHOPPE
17A LOAFERS LANE
LAZY POINT NE 69361
d. Employee's social security number: **400-00-6201**
e. Employee's name (first, m.i., last): **TEST N ERTIA**
f. Employee's address and Zip code: **215 LAID BACK WAY**
LAZY POINT NE 69361
Box 1 (Wages, tips, etc.): **4400.00**
Box 2 (Federal Income tax withheld): **650.00**
Box 3 (Social Security wages): **4400.00**
Box 4 (Social Security tax withheld): **273.00**
Box 5 (Medicare wages and tips): **4400.00**
Box 6 (Medicare tax withheld): **64.00**
Box 15 (State and State ID Number): **NE 112176**
Box 16 (State Wages): **4400.00**
Box 17 (State Income tax withheld): **150.00**

FORM 1040NS:
First Name, M.I., Last Name: **TEST N ERTIA**
Current Home Address: **215 LAID BACK WAY**
City, Town or Post Office: **LAZY POINT NE 69361**
High School District Code: **3342002**
Your Social Security Number: **400-00-6201**
Line 1 (Filing Status): **SINGLE**
Line 2 (Can someone else claim you on their return?): YES **X** (1) YOU **X**
Line 3 (Federal adjusted gross income from Line 4): **4900**
Line 4 (Answered ‘Yes’ to Line 2 (from worksheet)): **4700**
Line 5 (Number of personal exemptions): **0**
Line 6 (Nebraska tax table income): **200**
Line 7 (Nebraska income tax): **5**
Line 8 (Nebraska personal exemption credit): **0**
Line 9 (TAX): **5**
Line 10 (Nebraska income tax withheld): **150**
Line 12 (Sum of lines 10 and 11): **150**
Line 14 (Amount OVERPAID): **145**
Line 15 (Nongame and endangered species fund donation): **3**
Line 16 (Nebraska campaign finance): **2**
Line 17 (Amount of line 14 to be REFUNDED): **140**
Line 18a (Routing Number): **104901584**
Line 18b (Type of Account): **1 (Checking)**
Line 18c (Account Number): **5861889093**

NEBRASKA STANDARD DEDUCTION WORKSHEET:

Line 1 (Line B, Federal worksheet): **4700**
Line 2 (Minimum state standard deduction): **810**
Line 3 (Larger of line 1 and line 2): **4700**
Line 4 (State standard deduction): **5130**
Line 5 (Smaller of line 3 and line 4): **4700**

NEBRASKA TEST #2

FORMS INCLUDED: **FORM 1040A, FORM W-2 (2), FEDERAL STANDARD DEDUCTION WORKSHEET, FORM 1040N, SCHEDULE I, SCHEDULE III**, **NEBRASKA STANDARD DEDUCTION WORKSHEET**

Name: **TEST E O'GRAHAM**
Social Security Number: **400-00-6202**
Taxpayer Date of Birth: **04/15/1988**
Return Prepared by: **TAXPAYER**

Note: **This test return should be prepared as a state only filing.**

FORM 1040A:
First Name, Initial and Last Name: **TEST E O'GRAHAM**
Social Security Number: **400-00-6202**
Home Address: **17 CRACKER ST APT 5**
City, State, and Zip: **ARAPAHOE, NE 69123**
Do you want $3.00 to go to the Presidential Campaign Fund: **YES**
Filing Status: **SINGLE**
Number of boxes on 6a and 6b: **0**
Total number of exemptions 6d: **0**
Line 7 (Total wages): **4261**
Line 8a (Taxable Interest): **3000**
Line 8b (Tax exempt interest): **1800**
Line 9a (Dividends): **1300**
Line 15 (Total Income): **8561**
Line 21 (Adjusted Gross Income): **8561**
Line 22 (Amount from line 19): **8561**
Line 24 (Standard deduction): **4561**
Line 25 (Subtract line 24 from line 22): **4000**
Line 26 (Multiply $3300 by total exemptions): **0**
Line 27 (Taxable Income): **4000**
Line 28 (Tax): **403**
Line 34 (Total credits): **0**
Line 35 (Subtract line 34 from line 28): **403**

Line 37 (Total Tax): **403**
Line 38 (Federal Income Tax Withheld): **389**
Line 43 (Total Payments): **389**
Line 47 (Amount you owe): **14**

Taxpayers Occupation: **GROCER**
Third Party Designee: **NO**
Daytime phone number: **308-272-2537**

FORM W-2 #1:
b. Employer's identification number: **22-2244661**
c. Employer's name, address, and Zip Code:
SAFEWAY CORPORATION
417 MARKET ST
SAN FRANCISCO CA 92077
d. Employee's social security number: **400-00-6202**
e. Employee's name (first, m.i., last): **TEST E O'GRAHAM**
f. Employee's address and Zip code: **17 CRACKER ST APT 5**
ARAPAHOE NE 69123
Box 1 (Wages, tips, etc.): **3261.00**
Box 2 (Federal Income tax withheld): **338.93**
Box 3 (Social Security wages): **3261.00**
Box 4 (Social Security tax withheld): **202.00**
Box 5 (Medicare wages and tips): **3261.00**
Box 6 (Medicare tax withheld): **47.00**
Box 15 (State and State ID Number): **NE 7543917**
Box 16 (State Wages): **3261.00**
Box 17 (State Income tax withheld): **0.00**

FORM W-2 #2:
b. Employer's identification number: **66-4444337**
c. Employer's name, address, and Zip Code:
KEEBLER MFG
602 ELF DRIVE
ST. PAUL MN 55801
d. Employee's social security number: **400-00-6202**
e. Employee's name (first, m.i., last): **TEST E O'GRAHAM**
f. Employee's address and Zip code: **17 CRACKER ST APT 5**
ARAPAHOE NE 69123
Box 1 (Wages, tips, etc.): **1000.00**
Box 2 (Federal Income tax withheld): **50.00**
Box 3 (Social Security wages): **1000.00**
Box 4 (Social Security tax withheld): **62.00**
Box 5 (Medicare wages and tips): **1000.00**
Box 6 (Medicare tax withheld): **15.00**
Box 15 (State and State ID Number): **MN 22446688**

Box 16 (State Wages): **1000.00**
Box 17 (State Income tax withheld): **0.00**

FEDERAL STANDARD DEDUCTION WORKSHEET:

Line 1 (Add $300 to earned income): **4561**
Line 1 (Is earned income over $550): **YES (X)**
Line 2 (Standard deduction for filing status): **5150**
Line 3a (Smaller of line 1 and line 2): **4561**
Line 3b (Deduction for blind or over 65): **0**
Line 3c (Total of 3a and 3b): **4561**

FORM 1040N Nebraska Individual Income Tax Return:
First name(s), initial(s), last name: **TEST E O'GRAHAM**
Home address: **17 CRACKER ST APT 5**
City, Town or Post Office: **ARAPAHOE NE 69123**
Your social security number: **400-00-6202**
High School District Code: **3333018**
Line 1 (Federal filing status)(1): **SINGLE**
Line 2b (Check here if someone can claim you as a dependent)(5): **X**
Line 3 (Type of Return): (2)**PART.-YR. RESIDENT FROM 1-1, 2006 TO 8-31, 2006**
Line 4 (Federal exemptions): **0**
Line 5 (Federal adjusted gross income): **8561**
Line 6 (Nebraska standard deduction): **4561**
Line 10 (Greater amount from line 6 or 9): **4561**
Line 11 (Nebraska income before adjustments): **4000**
Line 12 (Adjustments increasing federal AGI): **600**
Line 13 (Adjustments decreasing federal AGI): **1000**
Line 14 (Nebraska taxable income): **3600**
Line 15 (Nebraska income tax): **67**
Line 17 (Total Nebraska tax before exemptions): **67**
Line 18 (Amount from Line 17): **67**
Line 19 (Personal exemption credit): **0**
Line 27 (Total nonrefundable credits): **0**
Line 28 (Subtract line 27 from line 18): **67**
Line 29 (Nebr. income tax withheld): **0**
Line 35 (Total of lines 29 through 34): **0**
Line 37 (Total tax): **67**
Line 38 (TOTAL AMOUNT DUE): **67**

FORM 1040N, Nebraska Schedule I:
Part A - Adjustments Increasing Federal AGI
Line 45a (Total interest income . . .exempt from federal tax:
List types and total amount): **NE SCHOOL & MINNESOTA GOB 1800**
Line 45b (Total interest income . . .exempt from federal tax:
List types and total amount): **LINCOLN NE SCHOOL BOND 1200**

Line 45 (Enter the result of line 45a minus line 45b): **600**
Line 47 (Total adjustments increasing income): **600**

Part B - Adjustments Decreasing Federal AGI
Line 52 (Nebraska College Savings Plan) : **1000**
Line 57 (Total adjustments decreasing income): **1000**

FORM 1040N, Nebraska Schedule III:
Line 63 (Income derived from Nebr. sources): **5261**
WAGES 3261 TAX INT 2000
Line 65 (Nebraska adjusted gross income): **5261**
Line 66 (Ratio - Nebraska's share of the total income): **.6447**

$$8561 + 600 - 1000 = \frac{5261}{8161}$$

Line 67 (Tax table income): **3600**
Line 68 (Tax from Nebraska Tax Table): **104**
Line 69 (Personal exemption credit): **0**
Line 70 (Difference): **104**
Line 71 (Multiply line 70 by ratio on line 66): **67**

FEDERAL STANDARD DEDUCTION WORKSHEET:

Line 1 (Line 1, Federal Standard Deduction Worksheet): **4561**
Line 2 (Minimum Standard Deduction): **810**
Line 3 (Larger of lines 1 and 2): **4561**
Line 4 (State standard deduction): **5130**
Line 5a (Smaller of lines 3 and 4): **4561**
Line 5c (Total of 5a and 5b): **4561**

NEBRASKA TEST #3

FORMS INCLUDED: **FORM 1040, FORM 1099-R, FORM 1040N, NEBRASKA SCHEDULES I AND III, NEBRASKA FORM 2441N, REFUNDABLE CHILD CARE CREDIT WORKSHEET, BONUS DEPRECIATION SUBTRACTION WORKSHEET, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET**

NOTE: Since the Federal Form 2441 is not required by the Federal Government, Nebraska requires Nebraska Child and Dependent Care Expenses, Form 2441N.

Name: **TEST M FAST**
Social Security Number: **400-00-6203**
Taxpayer Date of Birth: **7/6/1983**
Return Prepared by: **PREPARER**

FORM 1040:

First Name, Initial and Last Name: **TEST M FAST**
Social Security Number: **400-00-6203**
Home Address: **123 QUICKEN DRIVE**
City, State, and Zip: **RUSHVILLE NE 69402**
Do you want $3.00 to go to the Presidential Campaign Fund: **NO**
Filing Status: (4) **HEAD OF HOUSEHOLD**
Qualifying person: **PHYLLIS N FAST**
Line 6a (Yourself): **X**
Number of boxes checked on 6a and 6b: **1**
Line 6d (Total number of exemptions claimed): **1**
Line 12 (Business income): **8800**
Line 15b (Taxable amount): **1400**
Line 22 (Total income): **10200**
Line 27 (One half of self employment tax): **622**
Line 36 (Lines 23 through 36): **622**
Line 37 (Adjusted gross income): **10822**
Line 38 (Amount from line 37): **10822**
Line 40 (Itemized or standard deduction): **7550**
Line 41 (Subtract line 40 from line 38): **3272**
Line 42 (Multiply $3300 by line 6d): **3300**
Line 43 (Taxable income): **0**
Line 44 (Tax): **0**
Line 46 (Add lines 44 and 45): **0**
Line 48 (Credit for child & dependent care expenses): **0**
Line 56 (Total credits): **0**
Line 57 (Subtract line 56 from line 46): **0**
Line 58 (Self-employment tax) **1243**
Line 60 (Tax on qualified plans): **140**
THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES"
NEXT TO LINE 60.
Line 63 (Total tax): **1383**
Line 64 (Federal income tax withheld): **100**
Line 65 (2006 Estimated tax payments): **1100**
Line 66a (Earned Income Credit): **99**
Line 72 (Total payments): **1299**
Line 76 (Amount you owe): **84**

Third Party Designee: **YES**
Third Party Designee: **GEORGE BRETT**
Third Party Phone: **888-123-2255**
Third Party PIN number: **38800**
Taxpayers Occupation: **TEACHER**
Daytime Phone Number: **308-327-8370**

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **RAPID CITY FINANCIAL INV.**
714 W 3RD ST
RAPID CITY, SD 67711
PAYER'S FEDERAL ID: **65-9687321**
RECIPIENT'S NAME: **TEST M FAST**
123 QUICKEN DRIVE
RUSHVILLE, NE 69402
RECIPIENT'S SSN: **400-00-6203**
Line 1(Gross distribution): **1400.00**
Line 2a(Taxable amount): **1400.00**
Line 4 (Federal income tax withheld): **100.00**
Line 7 (Distribution code): **1**
Line 10 (State income tax withheld): **15.00**
Line 11 (Payer's state identification number): **47-1239876**
Line 12 (State distribution): **NE**

FORM 1040N Nebraska Individual Income Tax Return:
First name(s), initial(s), last name: **TEST M FAST**
Home address: **123 QUICKEN DRIVE**
City, Town or Post Office: **RUSHVILLE NE 69402**
Your social security number: **400-00-6203**
High School District Code: **8181010**
Line 1 (Federal filing status): **(4) HEAD OF HOUSEHOLD**
Line 3 (Type of Return): **(2) PARTIAL YEAR RESIDENT (7-1-2006 to 12-31-2006)**
Line 4 (Federal exemptions): **1**
Line 5 (Federal adjusted gross income): **10822**
Line 6 (Nebraska standard deduction): **7550**
Line 10 (Greater amount from line 6 or 9): **7550**
Line 11 (Nebraska income before adjustments): **3272**
Line 13 (Adjustments decreasing federal AGI): **386**
Line 14 (Nebraska taxable income): **2886**
Line 15 (Nebraska income tax): **0**
Line 16: (Nebraska minimum or other tax): **5**
Line 17 (Total Nebraska tax before exemptions): **5**
Line 18 (Amount from line 17): **5**
Line 19 (Personal exemption credit): **0**
Line 27 (Total nonrefundable credits): **0**
Line 28 (Subtract line 27 from line 18): **5**
Line 29 (Nebraska income tax withheld): **15**
Line 32 (Nebraska dependent/child care credit): **552**
Line 34 (Earned income credit): **4**
Line 35 (Total of lines 29 through 34): **571**
Line 37 (Total tax): **5**
Line 39 (Amount OVERPAID): **566**
Line 40 (Amount applied to 2007 estimated tax): **66**

Line 43 (Amount you want REFUNDED): **500**
Line 44a (Routing Number): **104000058**
Line 44b (Type of Account): **1 (CHECKING)**
Line 44c (Account Number): **61519231081925601**

FORM 1040N, Nebraska Schedule I:
Part B - Adjustments Decreasing Federal AGI
Line 53 (Bonus depreciation subtraction) : **193**
Line 54 (Enhanced Section 179 subtraction): **193**
Line 57 (Total of lines 48 through 56): **386**

FORM 1040N, Nebraska Schedule III:
Line 63 (Income derived from Nebr. sources): **5800**
Sch C 4400, IRA 1400
Line 64 (Adjustments to Nebraska income): **311**
NE portion of Self Employment tax 311
Line 65 (Nebraska adjusted gross income): **5489**
Line 66 (Ratio - Nebraska's share of the total income): **.5260**

$$\mathbf{10822 + 0 - 386 = \frac{5489}{10436}}$$

Line 67 (Tax table income): **2886**
Line 68 (Tax from Nebraska Tax Table): **74**
Line 69 (Personal exemption credit): **106**
Line 70 (Difference): **0**
Line 71 (Multiply line 70 by ratio on line 66): **0**
Line 72 (Minimum or other tax): **5**
Worksheet total: **41**
Unused personal exemption credit from line 70: **32**
Difference between worksheet total and PEC: **9**
Line 63 ratio: **.5260**
Line 73 (Earned income credit for partial year residents): **8**
Line 74 (Line 73 times line 66 ratio): **4**

FORM 2441N, Nebraska Child and Dependent Care Expenses:
Part I

PROVIDER #1
Line 1a (Care provider's name): **LITTLE TYKES**
Line 1b (Address) **1617 N 4TH ST**
RUSHVILLE, NE 69402
Line 1c (SSN): **47-1316183**
Line 1d (Amount paid) : **800**

PROVIDER #2
Line 1a (Care provider's name): **ANN'S DAYCARE**
Line 1b (Address) **5831 SUNRISE RD**

RUSHVILLE, NE 69402
Line 1c (SSN): **47-6017032**
Line 1d (Amount paid) : **700**

PROVIDER #3
Line 1a (Care provider's name): **ABC DAYCARE**
Line 1b (Address) **900 Z ST**
RUSHVILLE, NE 69402
Line 1c (SSN): **47-6251030**
Line 1d (Amount paid) : **600**

(ON BOTTOM OF PAGE TWO OF FORM 2441N):

PROVIDER #4
Line 1a (Care provider's name): **XYZ LEARNING**
Line 1b (Address) **111 A ST**
RUSHVILLE, NE 69402
Line 1c (SSN): **47-1104621**
Line 1d (Amount paid) : **500**

PROVIDER #5
Line 1a (Care provider's name): **KID WORLD**
Line 1b (Address) **500 17 AVE**
RUSHVILLE, NE 69402
Line 1c (SSN): **47-1003315**
Line 1d (Amount paid) : **400**

Part II
Line 2a (Qualifying person's name): **PHYLLIS FAST**
Line 2b (SSN): **400-00-6231**
Line 2c (Qualified expenses): **3000**
Line 3 (Total of lines 2c): **3000**
Line 4 (Earned Income): **8800**
Line 5 (Line 4 total): **8800**
Line 6 (Smallest): **3000**
Line 7 (Amount from Form 1040N, line 5): **10822**
Line 8 (Decimal Amount): **.35**
Line 9 (Line 6 times line 8): **1050**

REFUNDABLE CHILD CARE CREDIT WORKSHEET:

Line 1 (Federal Form 2441, line 9): **1050**
Line 2 (Federal AGI): **10822**
Line 3 (Percentage from NE chart): **100**
Line 4 (line 1 times line 3): **1050**
Line 5 (line 66 ratio from Sch III): **.5260**

Line 6 (line 4 times line 5): **552**

BONUS DEPRECIATON SUBTRACTION WORKSHEET:

Tax Year 2005 (Column B): **965**
Totals (Column B): **965**
Multiply by .20 (Totals): **193**
Amount to report on line 53: **193**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions, line 60 Form 1040): **140**
Line 4 (Subtotal): **140**
Line 5 (Line 4 times .296): **41**

NEBRASKA TEST #4

FORMS INCLUDED: **FORM 1040A, FORM W-2 (2)**, **FORM 1040A SCHEDULE 2 (CHILD AND DEPENDENT CARE), FORM 8812, FORM 8863, FORM 1040N, NEBRASKA SCHEDULE II**

Names: **TEST U GRASS and MAY B GRASS**
Social Security Numbers: **400-00-6204 and 400-00-6241**
Taxpayer Date(s) of Birth: **1/1/1956 and 8/22/1961**
Return Prepared by: **PREPARER**

FORM 1040A:
First Name, Initial and Last Name: **TEST U GRASS**
Social Security Number: **400-00-6204**
Spouse's First Name, Initial, and Last Name: **MAY B GRASS**
Spouse's Social Security Number: **400-00-6241**
Home Address: **74131 FESCUE DR**
City, State, and Zip: **SAINT THOMAS NE 68410**
Do you want $3.00 to go to the Presidential Campaign Fund: **YES**
If joint return, Does your spouse want $3.00 to go to this fund: **NO**
Filing Status: **MARRIED FILING JOINTLY**
Number of boxes on 6a and 6b: **2**
Line 6c: Dependent #1 Name: **GRAY GRASS**
Social Security Number: **400-00-6242**
Relationship: **SON**
Qualifying Child for the Tax Credit: (**X**)
Dependent #2 Name: **BLUE GRASS**
Social Security Number: **400-00-6244**
Relationship: **DAUGHTER**
Qualifying Child for the Tax Credit: (**X**)

Dependent #3 Name: **GREEN GRASS**
Social Security Number: **400-00-6245**
Relationship: **SON**
Qualifying Child for the Tax Credit: (**X**)

Line 6c (Number of children who lived with you): **3**
Line 6d (Total number of exemptions): **5**
Line 7 (Total wages): **38000**
Line 8a (Taxable interest): **500**
Line 13 (Unemployment Compensation): **2500**
Line 15 (Total Income): **41000**
Line 17 (IRA deduction): **4000**
Line 20 (Total Adjustments): **4000**
Line 21 (Adjusted Gross Income): **37000**
Line 22 (Amount from line 21): **37000**
Line 23a (You are blind): **(X)**
Line 23a (Number of Boxes checked): **1**
Line 24 (Standard deduction): **11300**
Line 25 (Subtract line 24 from line 22): **25700**
Line 26 (Multiply $3300 by box 6d): **16500**
Line 27 (Taxable Income): **9200**
Line 28 (Tax):**923**
Line 29 (Child Care Credit): **720**
Line 31 (Education Credit): **203**
Line 34 (Total Credits): **923**
Line 35 (Line 34 from line 28): **0**
Line 37 (Total Tax): **0**
Line 38 (Federal Income Tax Withheld): **1610**
Line 40a (Earned Income Credit): **68**
Line 41 (Additional Child Tax Credit): **3000**
Line 43 (Total Payments): **4678**
Line 44 (Amount overpaid): **4678**
Line 45a (Amount to be refunded): **4678**
Line 45b (Routing number): **104000058**
Line 45c Type: **Savings**
Line 45d (Account number): **1316184548**

Taxpayers Occupation: **TRAINER**
Spouse's Occupation: **DIETICIAN**
Third Party Designee: **YES**
Third party designee: **GEORGE BRETT**
Third party phone number: **(888) 123-2255**
Third party PIN number: **38800**

FORM W-2 #1:

b. Employer's identification number: **47-1938091**
c. Employer's name, address, and Zip Code:

LAST JOB INC
97 WHEATLEY AVE
ST THOMAS NE 68410

d. Employee's social security number: **400-00-6204**
e. Employee's name (first, m.i., last): **TEST U GRASS**
f. Employee's address and Zip code: **74131 FESCUE DR**
ST THOMAS NE 68410

Box 1 (Wages, tips, etc.): **20000.00**
Box 2 (Federal Income Tax Withheld): **1400.00**
Box 3 (Social Security wages): **20000.00**
Box 4 (Social Security tax withheld): **1240.00**
Box 5 (Medicare wages and tips): **20000.00**
Box 6 (Medicare tax withheld): **290.00**
Box 15 (State and State ID Number): **NE 4064109**
Box 16 (State Wages): **20000.00**
Box 17 (State Income tax withheld): **400.00**

FORM W-2 #2:

b. Employer's identification number: **02-5689124**
c. Employer's name, address, and Zip Code:
SNODGRASS FEED AND SEED
1 PLANTATION ST
SORGHUM IA 50022

d. Employee's social security number: **400-00-6241**
e. Employee's name (first, m.i., last): **MAY B GRASS**
f. Employee's address and Zip code: **74131 FESCUE DR**
ST THOMAS NE 68410

Box 1 (Wages, tips, etc.): **18000.00**
Box 2 (Federal Income Tax Withheld): **210.00**
Box 3 (Social Security wages): **18000.00**
Box 4 (Social Security tax withheld): **1116.00**
Box 5 (Medicare wages and tips): **18000.00**
Box 6 (Medicare tax withheld): **261.00**
Box 15 (State and State ID Number): **IA 0 23456**
Box 16 (State Wages): **18000.00**
Box 17 (State income tax): **0.00**

SCHEDULE 2, CHILD AND DEPENDENT CARE EXPENSES:

PART I

Line 1a (Care provider's name): **ANN GRASSMEYER**
Line 1b (Address) **1313 MOCKINGBIRD DR**
ST THOMAS, NE 68410
Line 1c (SSN): **47-1326395**
Line 1d (Amount paid) : **3000**

PART II

Line 2a (Qualifying person's name): **GREEN GRASS**
Line 2b (Qualifying person's SSN): **400-00-6245**
Line 2c (Qualifying expenses): **3000**
Line 3 (Total): **3000**
Line 4 (Earned Income): **20000**
Line 5 (Spouse's Earned Income): **18000**
Line 6 (Smallest of lines 3,4, or 5): **3000**
Line 7 (Form 1040A, line 22): **37000**
Line 8 (Decimal amount): **.24**
Line 9 (Line 6 times line 8): **720**
Line 10 (Enter Form 1040A, line 28): **923**
Line 11 (Smaller of line 9 or line 10): **720**

FORM 8812, ADDITIONAL TAX CREDIT:

Part I
Line 1 (Line 1, Child Tax Credit): **3000**
Line 2 (Form 1040A, line 33): **0**
Line 3 (Line 2 minus line 1): **3000**
Line 4a (Total earned income): **38000**
Line 5 (Is line 4a more than 11300): **(X) Yes**
Line 5 (Subtract 11300 from line 4a): **26700**
Line 6 (Do you have three or more qualifying children): **(X) Yes**
Line 6 (Multiply line 5 by .15): **4005**

Part II
Line 7 (Enter W-2 taxes): **2907**
Line 8 (Enter 0): **0**
Line 9 (Add lines 7 and 8): **2907**
Line 10 (Enter Form 1040A, line 40a): **68**
Line 11 (Subtract line 10 from line 9): **2839**
Line 12 (Larger of line 6 or line 11): **4005**
Line 13 (Additional child tax credit): **3000**

FORM 8863, EDUCATION CREDITS:

Part I
Line 1(a) (Name): **GRAY GRASS**
Line 1(b) (Social security number): **400-00-6242**
Line 1(c) (Qualified expenses): **2200**
Line 1(d) (Smaller of 1(c) or 1100): **1100**
Line 1(e) (Columns c plus d): **3300**
Line 1(f) (Column e times .5): **1650**

Line 2 (Tentative Hope credit): **1650**

Part III
Line 7 (Tentative education credits): **1650**
Line 8 (Enter 110000): **110000**
Line 9 (Enter Form 1040A, line 22): **37000**
Line 10 (Subtract line 9 from line 8): **73000**
Line 11 (Enter 20000): **20000**
Line 13 (Multiply line 7 by line 12): **1650**
Line 14 (Enter Form 1040A, line 28): **923**
Line 15 (Enter credits, Form 1040A lines 29 and 30): **720**
Line 16 (Subtract line 15 from line 14): **203**
Line 17 (Education credits): **203**

FORM 1040N Nebraska Individual Income Tax Return:
First name(s), initial(s), last name: **TEST U AND MAY B GRASS**
Home address: **74131 FESCUE DR**
City, Town or Post Office: **SAINT THOMAS NE 68410**
Your social security number: **400-00-6204**
Spouse's social security number: **400-00-6241**
High School District Code: **6666111**
Line 1 (Federal filing status): **MARRIED FILING JOINTLY**
Line 2a (Check if You were blind (2)): **(X)**
Line 3 (Type of Return): **RESIDENT**
Line 4 (Federal exemptions): **5**
Line 5 (Federal adjusted gross income): **37000**
Line 6 (Nebraska standard deduction): **9610**
Line 10 (Greater amount from line 6 or 9): **9610**
Line 11 (Nebraska income before adjustments): **27390**
Line 14 (Nebraska taxable income): **27390**
Line 15 (Nebraska income tax): **937**
Line 17 (Total Nebraska tax before exemptions): **937**
Line 18 (Amount from line 17): **937**
Line 19 (Personal exemption credit): **530**
Line 20 (Credit Paid to another state): **456**
Line 25 (Nebraska dependent/child care credit): **180**
Line 27 (Total nonrefundable credit): **1166**
Line 28 (Subtract line 27 from line 18): **0**
Line 29 (Nebr. income tax withheld): **400**
Line 34 (Earned income credit): **5**
    Line 97 (Qualifying children): **2**
    Line 98 (Federal credit): **68**
Line 35 (Total of lines 29 through 34): **405**
Line 37 (Total Tax): **0**
Line 39 (Amount you OVERPAID): **405**
Line 42 (Nebraska campaign finance contribution): **5**

Line 43 (Amount you want REFUNDED): **400**
Line 44a (Routing Number): **104000058**
Line 44b (Type of Account): **2 (SAVINGS)**
Line 44c (Account Number): **1316184548**

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #1 (IOWA)**
Line 58 (Nebraska Income Tax): **937**
Line 59 (Adjusted gross income derived from another state): **18000**
Line 60 (Calculated Tax Credit): **456**
Line 61 (Tax due and paid to another state): **665**
Line 62 (Maximum tax credit): **456**

NEBRASKA TEST #5

FORMS INCLUDED: **FORM 1040, FORM W-2(1), FORM 1040 SCHEDULE A, FORM 1040N, FORM 1040N SCHEDULE I, BONUS DEPRECIATION SUBTRACTION WORKSHEET**

Names: **TEST E RATT and WHARF B RATT**
Social Security Numbers: **400-00-6205 and 400-00-6251**
Taxpayer Date(s) of Birth: **6/10/1953 and 4/17/1957**
Return Prepared by: **PREPARER**

FORM 1040:
First Name, Initial and Last Name: **TEST E RATT**
Social Security Number: **400-00-6205**
Spouse's First Name, Initial, and Last: **WHARF B RATT**
Spouse's Social Security Number: **400-00-6251**
Home Address: **452 MOUSETRAP CT**
City, State, and Zip: **GRANT, NE 69140**
Do you want $3 to go to the presidential campaign fund: **YES**
If filing joint, Does Taxpayers spouse want $3 to go to this fund: **YES**
Filing Status: **MARRIED FILING JOINTLY**
Number of boxes checked on 6a and 6b: **2**
Line 6d (Total number of exemptions): **2**
Line 7 (Wages): **13000**
Line 8a (Taxable Interest): **1250**
Line 10 (Taxable refunds): **1250**
Line 12 (Business Income): **46150**
Line 22 (Total income): **61650**
Line 27 (One-half of self-employment tax): **3261**
Line 36 (Total adjustments): **3261**
Line 37 (Adjusted gross income): **58389**
Line 38 (Amount from line 34): **58389**

Line 40 (Itemized or standard deduction): **17571**
Line 41 (Subtract line 40 from 38): **40818**
Line 42 (Total exemptions): **6600**
Line 43 (Taxable income): **34218**
Line 44 (Tax): **4379**
Line 46 (Total Tax): **4379**
Line 56 (Total credits): **0**
Line 57 (Subtract line 56 from line 46): **4379**
Line 58 (Self-employment tax): **6521**
Line 63 (Total tax): **10900**
Line 64 (Income tax withheld): **2210**
Line 65 (Estimated tax payments): **8500**
Line 72 (Total payments): **10710**
Line 76 (Amount you owe): **190**
Taxpayers Occupation: **INVENTOR**
Spouses Occupation: **SALES PERSON**
Third Party Designee: **YES**
Third Party Name: **GEORGE BRETT**
Third Party Phone: **402-227-2255**
Third Party PIN: **38800**

FORM W-2 #1:
b. Employer's identification number: **47-0817852**
c. Employer's name, address, and Zip Code:
THE CHEESE WAREHOUSE
16 RIVERSIDE DR
GRANT, NE 69140
d. Employee's social security number: **400-00-6251**
e. Employee's name (first, m.i., last): **WHARF B RATT**
f. Employee's address and Zip code: **452 MOUSETRAP CT**
GRANT, NE 69140
Box 1 (Wages, tips, etc.): **13000.00**
Box 2 (Federal Income Tax Withheld): **2210.00**
Box 3 (Social Security wages): **13000.00**
Box 4 (Social Security tax withheld): **806.00**
Box 5 (Medicare wages and tips): **13000.00**
Box 6 (Medicare tax withheld): **189.00**
Box 15 (State and State ID Number): **NE 4545001**
Box 16 (State Wages): **13000.00**
Box 17 (State Income tax withheld): **1000.00**

FORM SCHEDULE A:

Name from FORM 1040: **TEST E & WHARF B RATT**
Your social security number: **400-00-6205**
Line 1 (Medical and dental expenses): **5000**

Line 2 (Form 1040, line 38): **58389**
Line 3 (Line 2 times 7.5%): **4379**
Line 4 (Line 1 minus line 3): **621**
Line 5 (State and local income taxes): **1000**
Line 6 (Real estate taxes): **4200**
Line 7 (Personal property taxes): **450**
Line 8 (Other taxes): **250**
Line 9 (Add lines 5 through 8): **5900**
Line 10 (Home mortgage interest): **6250**
Line 14 (Add lines 10 through 13): **6250**
Line 15 (Gifts by cash or check): **4800**
Line 18 (Add lines 15 through 17): **4800**
Line 28 (Is Form 1040, line 38 over $150,500): **No (X)**
Line 28 (Your deduction not limited): **17571**

FORM 1040N Nebraska Individual Income Tax Return:
First name, m.i., last name: **TEST E AND WHARF B RATT**
Home address: **452 MOUSETRAP CT**
City, state and Zip: **GRANT, NE 69140**
Primary's Social security number: **400-00-6205**
Spouse's social security number: **400-00-6251**
High School District Code: **6868020**
Line 1 (Filing Status): (2) **MARRIED FILING JOINT**
Line 3 (Type of return): **RESIDENT**
Line 4 (Federal exemptions): **2**
Line 5 (Federal adjusted gross income): **58389**
Line 6 (Federal standard deduction): **8580**
Line 7 (Total itemized deductions): **17571**
Line 8 (State and local income taxes): **1000**
Line 9 (Nebraska itemized deductions): **16571**
Line 10 (Greater amount): **16571**
Line 11 (Nebraska income before adjustments): **41818**
Line 13 (Adjustments decreasing federal AGI): **2225**
Line 14 (Nebraska tax table income): **39593**
Line 15 (Income Tax): **1506**
Line 17 (Total Nebraska tax): **1506**
Line 18 (Amount from line 17): **1506**
Line 19 (Personal exemption credit): **212**
Line 27 (Total nonrefundable credits): **212**
Line 28 (Subtract line 27 from line 18): **1294**
Line 29 (Nebr. income tax withheld): **1000**
Line 30 (2006 estimated tax payments): **500**
Line 35 (Total of lines 29 through 34): **1500**
Line 37 (Total tax and Form 2210N penalty): **1500**
Line 39 (Amount OVERPAID): **206**
Line 41 (Endangered species fund donation): **6**

Line 43 (Amount to be refunded): **200**

FORM 1040N, Nebraska Schedule I:
Part B - Adjustments Decreasing Federal AGI
Line 48 (State income tax refund deduction): **1250**
Line 52 (Nebraska College Savings Plan) : **500**
Line 53 (Bonus depreciation subtraction): **300**
Line 54 (Section 179 subtraction): **175**
Line 57 (Total adjustments decreasing income): **2225**

BONUS DEPRECIATION SUBTRACTION WORKSHEET:

Tax Year 2002 (Column A): **625**
Totals (Column A): **625**
Totals (Column B): **875**
Multiply by .20 (Column A): **125**
Multiply by .20 (Column B): **175**
Amount to report on line 53: **300**

NEBRASKA TEST #6

FORMS INCLUDED: **FORM 1040, FORM W-2 (2), FORM 2441-CHILD AND DEPENDENT CARE EXPENSES, FORM 8801- CREDIT FOR PRIOR YEAR MINIMUM TAX, FORM 1040N, FORM 1040N - SCHEDULE I, NEBRASKA ADDITIONAL TAX RATE SCHEDULE, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET**

Names: **TEST R PATIENCE and IONA M PATIENCE**
Social Security Numbers: **400-00-6206 and 400-00-6261**
Taxpayer Date(s) of Birth: **9/30/1961 and 2/11/1963**
Return Prepared by: **TAXPAYER**

Statement:

IONA M PATIENCE is a Native American residing within a reservation and her income is derived from sources within the boundaries of the reservation.

TEST R PATIENCE earned $ 150,000 outside of the boundaries of the reservation. He also operated a part time business which is outside the boundaries of the reservation. TEST R PATIENCE is not a Native American.

TEST R PATIENCE passed away on October 15, 2006. IONA M PATIENCE did not remarry in 2006. IONA M PATIENCE filed a married filing joint return as a surviving spouse.

FORM 1040:

(Written across top of return): **DECEASED TEST R PATIENCE 10/15/2006**

First Name, Initial and Last Name: **TEST R PATIENCE**
Social Security Number: **400-00-6206**
Spouse's First Name, Initial and Last Name: **IONA M PATIENCE**
Spouse's Social Security Number: **400-00-6261**
Home Address: **1614 STOCK RD**
City, State, and Zip: **PENDER NE 68047**
Do you want $3.00 to go to the Presidential Campaign Fund: **YES**
If a joint return, does your spouse want $3.00 to go to this Fund: **YES**
Filing Status: **(2) MARRIED FILING JOINTLY**
Box 6a (Yourself): **X**
Box 6b (Spouse): **X**
Number of boxes checked on 6a and 6b: **2**
Line 6c: Dependent #1 Name: **CHARLES PATIENCE**
Social Security Number: **400-00-6262**
Relationship: **SON**
Qualifying Child for the Tax Credit: (**X**)
Line 6c: Dependent #2 Name: **BETTY PATIENCE**
Social Security Number: **400-00-6263**
Relationship: **DAUGHTER**
Qualifying Child for the Tax Credit: (**X**)
Number of children on 6c who lived with you: **2**
Line 6d (Total number of exemptions): **4**
Line 7 (Total wages, tips, etc): **174000**
Line 12 (Business income): **1000**
Line 22 (Total income): **175000**
Line 37 (Adjusted gross income): **175000**
Line 38 (Amount from line 37): **175000**
Line 40 (Itemized or standard deduction): **10300**
Line 41 (Subtract line 40 from line 38): **164700**
Line 42 (Multiply $3300 by the total number of exemptions): **13200**
Line 43 (Taxable income): **151500**
Line 44 (Tax): **31824**
Line 46 (Add lines 44 and 45): **31824**
Line 48 (Credit for child care expenses): **1200**
Line 55 (Other Credits):**1000**
Line 55b (Form 8801): **X**
Line 56 (Total Credits): **2200**
Line 57 (Subtract line 56 from line 46): **29624**
Line 63 (Total tax): **29624**
Line 64 (Federal income tax withheld): **39800**
Line 72 (Total payments): **39800**

Line 73 (Amount you OVERPAID): **10176**
Line 74a (Amount REFUNDED TO YOU): **10176**
Line 74b (Routing number): **104000058**
Line 74c (Savings): **X**
Line 74d (Account number): **149162536**
Third Party Designee: **NO**
Taxpayers Occupation: **UNDERWRITER**
Spouse's Occupation: **CFO**
Daytime Phone Number: **(402) 663-8463**
(Written under signature line)**: FILING AS SURVIVING SPOUSE**

Form W-2 #1:
b. Employer's identification number: **47-2442825**
c. Employer's name, address, and Zip Code:
NIEDLE'S FINANCING
147 HAYSTACK AVE
PENDER NE 68047
d. Employee's social security number: **400-00-6206**
e. Employee's name (first, m.i., last): **TEST R PATIENCE**
f. Employee's address and Zip code: **1614 STOCK ROAD**
PENDER NE 68047
Box 1 (Wages, tips, etc.): **150000**
Box 2 (Federal income tax withheld): **35000**
Box 3 (Social security wages): **150000**
Box 4 (Social security tax withheld): **5840**
Box 5 (Medicare wages and tips): **150000**
Box 6 (Medicare tax withheld): **1366**
Box 15 (State and state ID number): **NE 169289**
Box 16 (State wages): **150000**
Box 17 (State income tax withheld): **9750**

Form W-2 #2:
b. Employer's identification number: **47-0343729**
c. Employer's name, address, and Zip Code:
PENDER TRACTOR AND IMPLEMENTS
1400 S 1ST ST
PENDER, NE 68047
d. Employee's social security number: **400-00-6261**
e. Employee's name (first, m.i., last): **IONA M PATIENCE**
f. Employee's address and Zip code: **1614 STOCK RD**
PENDER NE 68047
Box 1 (Wages, tips, etc.): **24000**
Box 2 (Federal income tax withheld): **4800**
Box 3 (Social security wages): **24000**
Box 4 (Social security tax withheld): **1488**
Box 5 (Medicare wages and tips): **24000**

Box 6 (Medicare tax withheld): **348**
Box 15 (State and state ID number): **NE 7563696**
Box 16 (State wages): **24000**
Box 17 (State income tax withheld): **0**

FORM 2441 CHILD AND DEPENDENT CARE EXPENSES

PART I

Line 1a (Care provider's name): **PENDERCARE**
Line 1b (Address) **1700 CARING ST**
PENDER, NE 68047
Line 1c (SSN): **47-0256441**
Line 1d (Amount paid) : **2500**

Line 1a (Care provider's name): **KIDS R US**
Line 1b (Address) **1400 PLAYGROUND CT**
PENDER, NE 68047
Line 1c (SSN): **47-0324625**
Line 1d (Amount paid) : **1500**
(ON BOTTOM OF PAGE TWO OF FORM 2441):

Line 1a (Care provider's name): **ABC DAYCARE**
Line 1b (Address) **1617 STOCK RD**
PENDER, NE 68047
Line 1c (SSN): **47-4410361**
Line 1d (Amount paid) : **1000**

Line 1a (Care provider's name): **XYZ DAYCARE**
Line 1b (Address)**1716 STOCK RD**
PENDER, NE 68047
Line 1c (SSN): **47-1441690**
Line 1d (Amount paid) : **1000**

PART II

Line 2a (Qualifying person's name): **CHARLES PATIENCE**
Line 2b (Qualifying person's SSN): **400-00-6262**
Line 2c (Qualifying expenses): **3000**

Line 2a (Qualifying person's name): **BETTY PATIENCE**
Line 2b (Qualifying person's SSN): **400-00-6263**
Line 2c (Qualifying expenses): **3000**

Line 3 (Total): **6000**
Line 4 (Earned Income): **150000**

Line 5 (Spouse's Earned Income): **24000**
Line 6 (Smallest of lines 3,4, or 5): **6000**
Line 7 (Form 1040, line 38): **175000**
Line 8 (Decimal amount): **.20**
Line 9 (Line 6 times line 8): **1200**
Line 10 (Line 46 minus line 47): **31824**
Line 11 (Smaller of line 9 or line 10): **1200**

FORM 8801 CREDIT FOR PRIOR YEAR MINIMUM TAX:

PART I

Line 1: **0**
Line 2: **0**
Line 3: **0**
Line 4: **0**
Line 15: **0**

PART II

Line 16: **0**
Line 17: **0**
Line 18: **0**
Line 19 (Minimum tax credit carryforward): **1000**
Line 20: **0**
Line 21 (Combine lines 18, 19, and 20): **1000**
Line 22 (2005 regular income tax liability): **30624**
Line 23: **0**
Line 24 (Line 22 minus line 23): **30624**
Line 25 (Minimum tax credit): **1000**
Line 26 (Minimum tax credit carryforward): **0**

FORM 1040N:

(Written across top of return): **DECEASED**

First name, m.i., last name: **TEST R AND IONA M PATIENCE**
Home address: **1614 STOCK RD**
City, Town, or Post Office: **PENDER NE 68047**
Your social security number: **400-00-6206**
Spouse's social security number: **400-00-6261**
High School District Code: **9087001**
(1) **(X)** Deceased (First name and date of death): **TEST 10/15/2006**
Line 1 (Federal filing status): (2) **MARRIED FILING JOINT**
Line 3 (Type of return): **RESIDENT**
Line 4 (Federal exemptions): **4**

Line 5 (Federal adjusted gross income): **175000**
Line 6 (Nebraska standard deduction): **8580**
Line 10 (Greater amount from line 6): **8580**
Line 11 (Nebraska income before adjustments): **166420**
Line 13 (Adjustment decreasing federal AGI): **24000**
Line 14 (Nebraska taxable income): **142420**
Line 15 (Nebraska income tax): **8465**
Line 17 (Total Nebraska tax before exemptions): **8465**
Line 18 (Amount from line 17): **8465**
Line 19 (Personal Exemption Credit for Residents): **424**
Line 20 (AMT credit): **296**
Line 20 (Check box if taking AMT credit): **X**
Line 25 (Dependent/child care credit): **300**
Line 27 (Total nonrefundable credits): **1020**
Line 28 (Subtract line 27 from line 18): **7445**
Line 29 (Nebraska income tax withheld): **9750**
Line 35 (Total of lines 29 through 34): **9750**
Line 37 (Total tax add lines 28 and 36): **7445**
Line 39 (Subtract line 37 from line 35): **2305**
Line 43 (Amount you want REFUNDED): **2305**

(Written under signature line)**: FILING AS SURVIVING SPOUSE**

FORM 1040N, NE Schedule I:
Name from FORM 1040: **TEST R & IONA M PATIENCE**
Primary social security number: **400-00-6206**

Part B
Line 56 (Other adjustments decreasing taxable income):
NATIVE AMERICAN RESERVATION INCOME 24000
Line 57 (Total adjustments decreasing income): **24000**

NEBRASKA ADDITIONAL TAX RATE SCHEDULE

Line 1 (Tax Table tax): **8360**
Line 2 (Tax from Additional Tax Rate Schedule): **105**
Line 3 (Total tax): **8465**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 1 (Credit for prior year minimum tax): **1000**
Line 4 (Subtotal): **1000**
Line 5 (Total Line 4 times .296): **296**

NEBRASKA TEST #7

FORMS INCLUDED: **FORM 1040, FORM 1040 SCHEDULE A, FORM W-2 (1), FORM 1040N, FORM 2210N**

Name: **TEST E DRIVER**
Social Security Number: **400-00-6207**
Taxpayer Date of Birth: **05/29/1939**
Return Prepared by: **TAXPAYER**

Statement:

TEST E DRIVER was a Nebraska resident in 2006 who moved to Toronto, Ontario after January 1, 2007.

Balance due payment will be made with a direct debit according to the instructions below.

FORM 1040:
First Name, Initial and Last Name: **TEST E DRIVER**
Social Security Number: **400-00-6207**
Home Address: **828 KINGSTON RD**
City, State, and Zip: **TORONTO ON CANADA M4E 1S2**
Do you want $3 to go to the presidential campaign fund: **NO**
Filing Status: **SINGLE**
Box 6a (Yourself): **X**
Number of boxes checked on 6a and 6b: **1**
Line 6d (Total number of exemptions): **1**
Line 7 (Total wages, tips, etc.): **47000**
Line 8a (Taxable Interest): **429**
Line 10 (Taxable refunds, etc): **571**
Line 22 (Total income): **48000**
Line 37 (Adjusted gross income): **48000**
Line 38 (Amount from line 37): **48000**
Line 39a (You were born before Jan 2, 1942): **X**
Line 39a (Total boxes checked): **1**
Line 40 (Itemized deductions): **8100**
Line 41 (Subtract line 40 from 38): **39900**
Line 42 (Total exemptions): **3300**
Line 43 (Taxable income): **36600**
Line 44 (Tax): **5714**
Line 46 (Add lines 44 and 45): **5714**
Line 57 (Subtract line 56 from line 46): **5714**
Line 63 (Total tax): **5714**
Line 64 (Federal income tax withheld): **6240**
Line 72 (Total payments): **6240**
Line 73 (Amount you OVERPAID): **526**
Line 74a (Amount you want REFUNDED): **526**

Taxpayer's Occupation: **TAXI DRIVER**
Third Party Designee: **NO**

FORM SCHEDULE A:

Name from FORM 1040: **TEST E DRIVER**
Your social security number: **400-00-6207**
Line 5 (State and local income taxes): **0**
Line 6 (Real estate taxes): **1000**
Line 8 (Other taxes): **VEHICLE 500**
Line 9 (Add lines 5 through 8): **1500**
Line 10 (Home mortgage interest, etc.): **5000**
Line 14 (Add lines 10 through 13): **5000**
Line 15 (Gifts by cash, etc.): **1200**
Line 16 (Other than by cash or check): **400**
Line 18 (Add lines 15 through 17): **1600**
Line 28 NO (Your deduction is not limited): **X**
Line 28 (Total itemized deductions): **8100**

FORM: W-2 #1:
b. Employer's identification number: **02-7292764**
c. Employer's name, address, and Zip Code:
SUNSET MOTORSPEEDWAY
4000 N 98TH ST
LINCOLN NE 68522
d. Employee's social security number: **400-00-6207**
e. Employee's name (first, m.i., last): **TEST E DRIVER**
f. Employee's address and Zip code: **828 KINGSTON RD**
TORONTO, ON CANADA M4A 1S2
Box 1 (Wages, tips, etc.): **47000**
Box 2 (Federal income tax withheld): **6240**
Box 3 (Social security wages): **47000**
Box 4 (Social security tax withheld): **2914**
Box 5 (Medicare wages and tips): **47000**
Box 6 (Medicare tax withheld): **682**
Box 15 (State and ID number): **NE 2163438**
Box 16 (State wages, tips, etc.): **47000**
Box 17 (State income tax): **1000**

FORM 1040N Nebraska Individual Income Tax Return:
First name, m.i., last name: **TEST E DRIVER**
Home address: **828 KINGSTON RD**
City, state and Zip: **TORONTO ON CANADA M4E 1S2**
Primary's Social security number: **400-00-6207**
High School District Code: **5555001**
Line 1 (Filing Status): **SINGLE**

Line 2a (Check if you were (1) 65 or older): **X**
Line 3 (Type of return): **RESIDENT**
Line 4 (Federal exemptions): **1**
Line 5 (Federal adjusted gross income): **48000**
Line 6 (Federal standard deductions): **6380**
Line 7 (Total itemized deductions): **8100**
Line 9 (Nebraska itemized deductions): **8100**
Line 10 (Greater amount): **8100**
Line 11 (Nebraska income before adjustments): **39900**
Line 13 (Adjustments decreasing AGI): **571**
Line 13 (If the amount on line 13 is ... check this box): **X**
Line 14 (Nebraska tax table income): **39329**
Line 15 (Income Tax): **1931**
Line 17 (Total Nebraska tax): **1931**
Line 18 (Amount from line 17): **1931**
Line 19 (Personal exemption credit): **106**
Line 27 (Total nonrefundable credits): **106**
Line 28 (Subtract line 27 from line 18): **1825**
Line 29 (Nebr. Income tax withheld): **1000**
Line 35 (Total of lines 29 through 34): **1000**
Line 36 (Underpayment penalty): **27**
Line 37 (Total tax and 2210N penalty, lines 28 and 36): **1852**
Line 38 (Total amount due): **852**

This is a Direct Debit Return for Nebraska requiring the following information:

1. (Routing Number): **104907025**
2. (Account Number):**123337776**
3. (Type of Account): **Checking**
4. (Debit Date): **04/15/2007**
5. (Debit amount): **851**

FORM 2210N Individual Underpayment of Estimated Tax

Name: **TEST E DRIVER**
Address: **828 KINGSTON RD**
TORONTO ON CANADA M4E 1S2
Social Security Number: **400-00-6207**

Line 1: **1825**
Line 2: **0**
Line 3: **1825**
Line 4: **1642.50**
Line 5: **1000**
Line 6: **825**
Line 7: **1600**

Line 8: **1600**
Line 10a: **400**
Line 11a: **250**
Line 15a: **250**
Line 17a: **150**
Line 19a: **150**
Line 20a: **6/15/2006**
Line 21a: **61**
Line 22a (line a): **1.50**

Line 10b: **400**
Line 11b: **250**
Line 13b: **250**
Line 14b: **150**
Line 15b: **100**
Line 16b: **0**
Line 17b: **300**
Line 19b: **300**
Line 20b: **9/15/2006**
Line 21b: **92**
Line 22b (line a): **4.54**

Line 10c: **400**
Line 11c: **250**
Line 13c: **250**
Line 14c: **300**
Line 15c: **0**
Line 16c: **50**
Line 17c: **400**
Line 19c: **450**
Line 20c: **1/15/2007**
Line 21c: **122**
Line 22c (line a): **7.92**
Line 22c (line b): **1.48**

Line 10d: **400**
Line 11d: **250**
Line 13d: **250**
Line 14d: **450**
Line 15d: **0**
Line 16d: **200**
Line 17d: **400**
Line 19d: **600**
Line 20d: **4/15/2007**
Line 21d: **90**
Line 22d (line b): **11.84**

Line 23: **27.28**

NEBRASKA TEST #8

FORMS INCLUDED: **FORM 1040, FORM W-2 (3), FORM 1099-R, FORM 1040N, SCHEDULE II (2), NEBRASKA MINIMUM OR OTHER TAX WORKSHEET**

Name: **TEST T RETIRE**
Social Security Number: **400-00-6208**
Taxpayer Date of Birth: **05/29/1943**
Return Prepared by: **TAXPAYER**

FORM 1040:
First Name, Initial and Last Name: **TEST T RETIRE**
Social Security Number: **400-00-6208**
Home Address: **3110 S 48TH ST**
City, State, and Zip: **LINCOLN NE 68516**
Do you want $3 to go to the presidential campaign fund: **NO**
Filing Status: **SINGLE**
Box 6a (Yourself): **X**
Number of boxes checked on 6a and 6b: **1**
Line 6d (Total number of exemptions): **1**
Line 7 (Total wages, tips, etc.): **24681**
Line 8a (Taxable interest): **484**
Line 15b (Taxable Amount): **2400**
Line 22 (Total income): **27565**
Line 37 (Adjusted gross income): **27565**
Line 38 (Amount from line 36): **27565**
Line 39a (You are blind): **X**
Line 39a (Total boxes checked): **1**
Line 40 (Standard deduction): **6400**
Line 41 (Subtract line 40 from 38): **21165**
Line 42 (Total exemptions): **3300**
Line 43 (Taxable income): **17865**
Line 44 (Tax): **2304**
Line 46 (Add lines 44 and 45): **2304**
Line 57 (Subtract line 56 from line 46): **2304**
Line 60 (Tax on IRA'S, other ret plans, and MSAs): **240**
THE WORD "NO" IS TYPED IN COLUMN UNDER THE HEADING "OTHER TAXES" NEXT TO LINE 60.
Line 63 (Total tax): **2544**
Line 64 (Federal income tax withheld): **2986**
Line 72 (Total payments): **2986**
Line 73 (Amount overpaid): **442**

Line 74a (Amount refunded): **442**

Taxpayers Occupation: **CONSULTANT**
Third Party Designee: **NO**
Daytime Phone Number: **(402) 489-1967**

FORM W-2 #1:
b. Employer's identification number: **47-5145146**
c. Employer's name, address, and Zip Code:
ABC CONSULTING
2002 DOUGLAS ST
OMAHA NE 68120
d. Employee's social security number: **400-00-6208**
e. Employee's name (first, m.i., last): **TEST T RETIRE**
f. Employee's address and Zip code: **3110 SOUTH 48TH ST**
LINCOLN NE 68516
Box 1 (Wages, tips, etc.): **9729.00**
Box 2 (Federal Income tax withheld): **1167.48**
Box 3 (Social Security wages): **9729.00**
Box 4 (Social Security tax withheld): **603.20**
Box 5 (Medicare wages and tips): **9729.00**
Box 6 (Medicare tax withheld): **141.07**
Box 15 (State and State ID Number): **NE 553107**
Box 16 (State Wages): **9729.00**
Box 17 (State Income tax withheld): **145.94**

FORM W-2 #2:
b. Employer's identification number: **47-5145146**
c. Employer's name, address, and Zip Code:
ABC CONSULTING
2002 DOUGLAS ST
OMAHA NE 68120
d. Employee's social security number: **400-00-6208**
e. Employee's name (first, m.i., last): **TEST T RETIRE**
f. Employee's address and Zip code: **3110 SOUTH 48TH ST**
LINCOLN NE 68516
Box 1 (Wages, tips, etc.): **10027.00**
Box 2 (Federal Income tax withheld): **1203.24**
Box 3 (Social Security wages): **10027.00**
Box 4 (Social Security tax withheld): **621.67**
Box 5 (Medicare wages and tips): **10027.00**
Box 6 (Medicare tax withheld): **145.39**
Box 15 (State and State ID Number): **IA 5 8512**

Box 15 (State and State ID Number): **KS 27 171348**
Box 16 (State Wages): **4729.00**

Box 16 (State Wages): **5298.00**
Box 17 (State Income tax withheld): **106.40**
Box 17 (State Income tax withheld): **105.96**
FORM W-2 #3:
b. Employer's identification number: **37-734349**
c. Employer's name, address, and Zip Code:
THE RAILROAD GAMEWORKS
8444 STEAM ENGINE DR
COUNCIL BLUFFS, IA 51515
d. Employee's social security number: **400-00-6208**
e. Employee's name (first, m.i., last): **TEST T RETIRE**
f. Employee's address and Zip code: **3110 SOUTH 48TH ST**
LINCOLN NE 68516
Box 1 (Wages, tips, etc.): **4925.00**
Box 2 (Federal Income tax withheld): **615.63**
Box 3 (Social Security wages): **4925.00**
Box 4 (Social Security tax withheld): **305.35**
Box 5 (Medicare wages and tips): **4925.00**
Box 6 (Medicare tax withheld): **71.41**
Box 15 (State and State ID Number): **IA 5 2764**
Box 16 (State Wages): **4925.00**
Box 17 (State Income tax withheld): **110.81**

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **SECURITY FUNDS**
301 S 15
LINCOLN, NE 68521
PAYER'S FEDERAL ID: **47-7296768**
RECIPIENT'S NAME: **TEST T RETIRE**
3110 SOUTH 48TH ST
LINCOLN, NE 68516
RECIPIENT'S SSN: **400-00-6208**
Line 1 (Gross distribution): **2400**
Line 2a (Taxable amount): **2400**
Line 7 (Distribution code): **1**

FORM 1040N Nebraska Individual Income Tax Return:
First name, m.i., last name: **TEST T RETIRE**
Home address: **3110 S 48TH ST**
City, state and Zip: **LINCOLN NE 68516**
Primary's Social security number: **400-00-6208**
High School District Code: **5555001**
Line 1 (Filing Status): **SINGLE**
Line 2a (Check if you were): (2) Blind **X**

Line 3 (Type of return): **RESIDENT**
Line 4 (Federal exemptions): **1**
Line 5 (Federal adjusted gross income): **27565**
Line 6 (Federal standard deduction): **6380**
Line 10 (Greater amount): **6380**
Line 11 (Nebraska income before adjustments): **21185**
Line 14 (Nebraska tax table income): **21185**
Line 15 (Income Tax): **789**
Line 16 (Nebraska minimum or other tax): **71**
Line 17 (Total Nebraska tax): **860**
Line 18 (Amount from line 17): **860**
Line 19 (Personal exemption credit): **106**
Line 20 (Credit for tax paid to another state): **466**
Line 27 (Total nonrefundable credits): **572**
Line 28 (Subtract line 27 from line 18): **288**
Line 29 (Nebr. Income tax withheld): **146**
Line 35 (Total of lines 29 through 34): **146**
Line 37 (Total tax): **288**
Line 38 (Total amount due):**142**

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #1 (IOWA)**
Line 58 (Nebraska Income Tax): **860**
Line 59 (Adjusted gross income derived from another state): **9654**
Line 60 (Calculated Tax Credit): **301**
Line 61 (Tax due and paid to another state): **353**
Line 62 (Maximum tax credit): **301**

FORM 1040N, Nebraska Schedule II - Credit for Tax Paid to Another State: **STATE #2 (KANSAS)**
Line 58 (Nebraska Income Tax): **860**
Line 59 (Adjusted gross income derived from another state): **5298**
Line 60 (Calculated Tax Credit): **165**
Line 61 (Tax due and paid to another state): **165**
Line 62 (Maximum tax credit): **165**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

Line 3 (Tax on early distributions): **240**
Line 4 (Subtotal): **240**
Line 5 (Total): **71**

Nebraska TEST #9

FORMS INCLUDED: **FORM 1040, SCHEDULE A, FORM W-2 (2),**

FORM 3903 MOVING EXPENSES, FORM 1040N, NEBRASKA FORM 2441N , REFUNDABLE CHILD CARE CREDIT WORKSHEET

NOTE: Since the Federal Form 2441 is not required by the Federal Government, Nebraska requires Nebraska Child and Dependent Care Expenses, Form 2441N.

Names: **TEST N SOLDIER and AMY A SOLDIER**
Social Security Numbers: **400-00-6209 and 400-00-6291**
Taxpayer Date(s) of Birth: **8/6/1980 and 3/22/1979**
Return Prepared by: **TAXPAYER**

FORM 1040:
First Name, Initial and Last Name: **TEST N SOLDIER**
Social Security Number: **400-00-6209**
Spouse's First Name, Initial, and Last Name**: AMY A SOLDIER**
Spouse's Social Security Number: **400-00-6291**
Home Address: **1801 E ST**
City, State, and Zip: **GRAND ISLAND NE 68802**
Do you want $3 to go to the presidential campaign fund: **NO**
If joint return, Does your spouse want $3.00 to go to this fund: **NO**
Filing Status: **MARRIED FILING JOINTLY**
Number of boxes checked on 6a and 6b: **2**
Line 6c: Dependent #1 Name: **JUNIOR SOLDIER**
Social Security Number: **400-00-6292**
Relationship: **SON**
Qualifying child for tax credit: **(X)**
Dependent #2 Name: **SALLY SOLDIER**
Social Security Number: **400-00-6293**
Relationship: **DAUGHTER**
Qualifying child for tax credit: **(X)**
Number of children who lived with you: **2**
Line 6d (Total number of exemptions): **4**
Line 7 (Total wages, tips, etc.): **30681**
Line 8a (Taxable interest): **121**
Line 22 (Total income): **30802**
Line 26 (Moving expenses): **5750**
Line 36 (Total lines 23 through 35): **5750**
Line 37 (Adjusted gross income): **25052**
Line 38 (Amount from line 37): **25052**
Line 40 (Itemized deduction): **13568**
Line 41 (Subtract line 40 from 38): **11484**
Line 42 (Total exemptions): **13200**
Line 43 (Taxable income): **0**
Line 44 (Tax): **0**
Line 46 (Add lines 44 and 45): **0**

Line 48 (Credit for child care expenses): **0**
Line 56 (Total credits): **0**
Line 57 (Subtract line 56 from line 46): **0**
Line 63 (Total tax): **0**
Line 64 (Federal income tax withheld): **4531**
Line 66a (Earned Income Credit): **1616**
Line 72 (Total payments): **6147**
Line 73 (Amount you OVERPAID): **6147**
Line 74a (Amount you want REFUNDED): **6147**

Taxpayers Occupation: **SOLDIER**
Spouse's occupation: **LIBRARIAN**
Third Party Designee: **NO**
Daytime phone number: **(308) 632-1917**

FORM SCHEDULE A:
Name from FORM 1040: **TEST N & AMY A SOLDIER**
Your social security number: **400-00-6209**
Line 5 (State and local income taxes): **609**
Line 6 (Real estate taxes): **1200**
Line 8 (Other taxes): **CAR 250**
Line 9 (Add lines 5 through 8): **2059**
Line 10 (Home mortgage interest, etc.): **8441**
Line 14 (Add lines 10 through 13): **8441**
Line 16 (Other than by cash or check...): **3068**
Line 18 (Add lines 15 through 17): **3068**
Line 28 NO (Your deduction is not limited): **X**
Line 28 (Total itemized deductions): **13568**

FORM: W-2 #1:
b. Employer's identification number: **01-1775003**
c. Employer's name, address, and Zip Code:
DEFENSE FINANCE & ACCOUNTING
1776 MILITARY RD
INDIANAPOLIS, IN 39111
d. Employee's social security number: **400-00-6209**
e. Employee's name (first, m.i., last): **TEST N SOLDIER**
f. Employee's address and Zip code: **1801 E STREET**
GRAND ISLAND, NE 68802
Box 1 (Wages, tips, etc.): **25681.00**
Box 2 (Federal income tax withheld): **3916.35**
Box 3 (Social security wages): **25681.00**
Box 4 (Social security tax withheld): **1592.22**
Box 5 (Medicare wages and tips): **25681.00**
Box 6 (Medicare tax withheld): **372.37**
Box 15 (State and ID number): **NE 1776115**

Box 16 (State wages, tips, etc.): **25681.00**
Box 17 (State income tax): **559.38**

FORM: W-2 #2
b. Employer's identification number: **47-1491625**
c. Employer's name, address, and Zip Code:
GRAND ISLAND LIBRARIES
2027 SOUTH STREET
GRAND ISLAND NE 68801
d. Employee's social security number: **400-00-6291**
e. Employee's name (first, m.i., last): **AMY A SOLDIER**
f. Employee's address and Zip code: **1801 E ST**
GRAND ISLAND NE 68802
Box 1 (Wages, tips, etc.): **5000.00**
Box 2 (Federal income tax withheld): **615.00**
Box 3 (Social security wages): **5000.00**
Box 4 (Social security tax withheld): **310.00**
Box 5 (Medicare wages and tips): **5000.00**
Box 6 (Medicare tax withheld): **72.50**
Box 15 (State and ID number): **NE 729343**
Box 16 (State wages, tips, etc.): **5000.00**
Box 17 (State income tax): **49.95**

FORM 3903 Moving Expenses

Line 1 (Transportation and storage): **3500**
Line 2 (Travel): **2250**
Line 3 (Add lines 1 and 2): **5750**
Line 4 (Employer paid amount): **0**
Line 5 (Is line 3 more than line 4): (Yes **X)** **5750**

Distance Test, FORM 3903

Line 1: **3500**
Line 2: **2**
Line 3: **3498**
Is line 3 at least 50 miles? Yes **(X)**

FORM 1040N Nebraska Individual Income Tax Return:

First name, m.i., last name: **TEST N & AMY A SOLDIER**
Home address: **1801 E ST**
City, state and Zip: **GRAND ISLAND NE 68802**
Primary's Social security number: **400-00-6209**
Spouse's Social Security Number: **400-00-6291**
High School District Code: **4040002**

(2) Active Military: **X**
Line 1 (Filing Status): **MARRIED FILING JOINT**
Line 3 (Type of return): **RESIDENT**
Line 4 (Federal exemptions): **4**
Line 5 (Federal adjusted gross income): **25052**
If you entered -0- on Form 1040 lines 44, 45, and 60, see instructions...Check box: **X**
Line 17 (Total Nebraska tax): **0**
Line 18 (Amount from line 17): **0**
Line 28 (Subtract line 27 from line 18): **0**
Line 29 (Nebr. Income tax withheld): **609**
Line 32 (Child/Dependent care refundable credit): **418**
Line 34 (Earned income credit): **129**
Line 97 (Qualifying children): **2**
Line 98 (Federal credit): **1616**
Line 35 (Total of lines 29 through 34): **1156**
Line 37 (Total tax): **0**
Line 39 (Amount OVERPAID): **1156**
Line 43 (Amount to be REFUNDED): **1156**

Form 2441N, Nebraska Child and Dependent Care Expenses:

Line 1a (Care provider's name): **Islander Daycare**
Line 1b (Address): **1441 Hickory Dr**
Grand Island NE 68802
Line 1c (Identifying number): **47-1725619**
Line 1d (Amount paid): **2400**
Line 2a (Qualifying person's name): **JUNIOR SOLDIER**
SALLY SOLDIER
Line 2b (SSN): **400-00-6292**
400-00-6293
Line 2c (Qualified expenses): **1200**
1200
Line 3 (Total of lines 2c): **2400**
Line 4 (Earned Income): **25681**
Line 5 (Spouse's Income): **5000**
Line 6 (Smallest): **2400**
Line 7 (Amount from Form 1040N, line 5): **25052**
Line 8 (Decimal Amount): **.29**
Line 9: (Line 6 times line 8): **696**

Nebraska Refundable Child Care Credit Worksheet
1: **696**
2: **25052**
3: **60%**
4: **418**

NEBRASKA TEST #10

FORMS INCLUDED: **FORM 1040, FORM W-2 (2), FORM 1099-R, FORM 1040N, SCHEDULE I, NEBRASKA MINIMUM OR OTHER TAX WORKSHEET, FEDERAL TAX LIABILITY WORKSHEET**

Names: **TEST T HAMMER and MARY B HAMMER**
Social Security Numbers: **400-00-6210 and 400-00-6219**
Taxpayer Date(s) of Birth: **5/26/1985 and 2/13/1985**
Return Prepared by: **TAXPAYER**

FORM 1040:
First Name, Initial and Last Name: **TEST T HAMMER**
Social Security Number: **400-00-6210**
Spouse's First Name, Initial, and Last Name: **MARY B HAMMER**
Spouse's Social Security Number: **400-00-6219**
Home Address: **74 BUILDER DR**
City, State, and Zip: **TABLE ROCK NE 68447**
Do you want $3.00 to go to the Presidential Campaign Fund: **NO**
If joint return, Does your spouse want $3.00 to go to this fund: **NO**
Filing Status: **MARRIED FILING JOINTLY**
Line 6a (Yourself): **X**
Line 6b (Spouse): **X**
Number of boxes on 6a and 6b: **2**
Total number of exemptions 6d: **2**
Line 7 (Total wages): **16597**
Line 8a (Taxable interest): **703**
Line 8b (Tax exempt interest): **4900**
Line 15b (IRA distributions, taxable amount): **1000**
Line 22 (Total Income): **18300**
Line 37 (Adjusted Gross Income): **18300**
Line 38 (Amount from line 37): **18300**
Line 40 (Standard deduction): **10300**
Line 41 (Subtract line 40 from line 38): **8000**
Line 42 (Multiply $3300 by total exemptions): **6600**
Line 43 (Taxable Income): **1400**
Line 44 (Tax): **141**
Line 46 (Add lines 44 and 45): **141**
Line 56 (Add lines 47 through 55): **0**
Line 57 (Line 46 minus line 56): **141**
Line 60 (Additional tax on IRA): **100**
THE WORD “NO” IS TYPED IN COLUMN UNDER THE HEADING “OTHER TAXES” NEXT TO LINE 60.
Line 63 (Total Tax): **241**
Line 64 (Federal Income Tax Withheld): **1618**

Line 72 (Total Payments): **1618**
Line 73 (Amount you overpaid): **1377**
Line 74a (Amount you want refunded to you): **1377**

Taxpayers Occupation: **CARPENTER**
Spouse's Occupation: **BANK TELLER**
Third Party Designee: **NO**
Daytime phone number: **(308) 814-2497**

FORM W-2 #1:
b. Employer's identification number: **47-1723319**
c. Employer's name, address, and Zip Code:
TIMELY BUILDERS
12 BUILDER DR
TABLE ROCK NE 68447
d. Employee's social security number: **400-00-6210**
e. Employee's name (first, m.i., last): **TEST T HAMMER**
f. Employee's address and Zip code: **74 BUILDER DR**
TABLE ROCK NE 68447
Box 1 (Wages, tips, etc.): **10714.29**
Box 2 (Federal Income tax withheld): **1044.62**
Box 3 (Social Security wages): **10714.29**
Box 4 (Social Security tax withheld): **664.27**
Box 5 (Medicare wages and tips): **10714.29**
Box 6 (Medicare tax withheld): **155.35**
Box 15 (State and State ID Number): **NE 6252256**
Box 16 (State Wages): **10714.29**
Box 17 (State Income tax withheld): **128.57**

FORM W-2 #2:
b. Employer's identification number: **47-1578947**
c. Employer's name, address, and Zip Code:
TABLE ROCK BANK
1200 CENTRAL AVE
TABLE ROCK NE 68447
d. Employee's social security number: **400-00-6219**
e. Employee's name (first, m.i., last): **MARY B HAMMER**
f. Employee's address and Zip code: **74 BUILDER DR**
TABLE ROCK NE 68447
Box 1 (Wages, tips, etc.): **5882.35**
Box 2 (Federal Income tax withheld): **573.53**
Box 3 (Social Security wages): **5882.35**
Box 4 (Social Security tax withheld): **364.71**
Box 5 (Medicare wages and tips): **5882.35**
Box 6 (Medicare tax withheld): **85.29**
Box 15 (State and State ID Number): **NE 3882352**

Box 16 (State Wages): **5882.35**
Box 17 (State Income Tax): **50.00**

FORM 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, Etc.

PAYER'S NAME: **SECURITY FUNDS**
301 S 15th ST
LINCOLN, NE 68522
PAYER'S FEDERAL ID: **47-7754541**
RECIPIENT'S NAME: **TEST T HAMMER**
74 BUILDER DR
TABLE ROCK, NE 68447
RECIPIENT'S SSN: **400-00-6210**
Line 1(Gross distribution): **1000**
Line 2a(Taxable amount): **1000**
Line 7 (Distribution code): **1**

FORM 1040N Nebraska Individual Income Tax Return:
First name(s), initial(s), last name: **TEST T & MARY B HAMMER**
Home address: **74 BUILDER DR**
City, Town or Post Office: **TABLE ROCK NE 68447**
Your social security number: **400-00-6210**
Spouse's social security number: **400-00-6219**
High School District Code: **6774070**
Line 1 (Federal filing status)(2): **MARRIED FILING JOINT**
Line 3 (Type of Return): (1) **RESIDENT**
Line 4 (Federal exemptions): **2**
Line 5 (Federal adjusted gross income): **18300**
Line 6 (Nebraska standard deduction): **8580**
Line 10 (Greater amount from line 6 or 9): **8580**
Line 11 (Nebraska income before adjustments): **9720**
Line 12 (Adjustments increasing federal AGI): **4900**
Line 14 (Nebraska taxable income): **14620**
Line 15 (Nebraska income tax): **482**
Line 16 (Nebraska minimum or other tax): **30**
Line 17 (Total Nebraska tax before exemptions): **512**
Line 18 (Amount from Line 17): **512**
Line 19 (Personal exemption credit): **212**
Line 27 (Total nonrefundable credits): **212**

Line 28 (Subtract line 27 from line 18): **241**
If entering federal tax, check box: **X**
Line 29 (Nebr. income tax withheld): **179**
Line 35 (Total of lines 29 through 34): **179**
Line 37 (Total tax): **241**

Line 38 (TOTAL AMOUNT DUE): **62**

FORM 1040N, Nebraska Schedule I:
Part A - Adjustments Increasing Federal AGI
Line 45a (Total interest income . . .exempt from federal tax:
List types and total amount): **CALIFORNIA BOND 4900**
Line 45 (Enter the result of line 42a minus line 42b): **4900**
Line 47 (Total adjustments increasing income): **4900**

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET
Line 3 (Tax on early distributions): **100**
Line 4 (Subtotal): **100**
Line 5 (Total): **30**

FEDERAL TAX LIABILITY WORKSHEET

Enter federal tax before credits:
Line 1c (Form 1040, line 44): **141**
Line 1c (Form 1040, line 45): **0**
Line 1c (Form 1040, line 60): **100**
Line 1c (Total tax - Form 1040): **241**
Line 1 (Federal tax, total of 1a, 1b, 1c): **241**
Line 2 (Nebraska Form 1040N, line 18 minus line 26): **300**

Form **1040EZ**

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents (99) 2006

OMB No. 1545-0074

Label

(See page 11.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	Your social security number
TEST N	ERTIA	400 00 6201
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 11. — 215 LAID BACK WAY — Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 11. — LAZY POINT NE 69361

▲ You **must** enter your SSN(s) above. ▲

Presidential Election Campaign (page 11)

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if a joint return, want $3 to go to this fund . . . . ▶ ☐ **You** ☐ **Spouse**

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	4,400.00
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	500.00
3	Unemployment compensation and Alaska Permanent Fund dividends (see page 13).	3	
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	4,900.00
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☒ **You** ☐ **Spouse** If no one can claim you (or your spouse if a joint return), enter $8,450 if **single;** $16,900 if **married filing jointly.** See back for explanation.	5	4,700.00
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	200.00

Payments and tax

7	Federal income tax withheld from box 2 of your Form(s) W-2.	7	650.00
8a	**Earned income credit (EIC).**	8a	
b	Nontaxable combat pay election. 8b		
9	Credit for federal telephone excise tax paid. Attach Form 8913 if required.	9	
10	Add lines 7, 8a, and 9. These are your **total payments.** ▶	10	650.00
11	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table on pages 24–32 of the booklet. Then, enter the tax from the table on this line.	11	21.00

Refund

Have it directly deposited! See page 18 and fill in 12b, 12c, and 12d or Form 8888.

12a	If line 10 is larger than line 11, subtract line 11 from line 10. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	12a	629.00
▶ b	Routing number 104000058 ▶ c Type: ☐ Checking ☒ Savings		
▶ d	Account number 1771942617 3		

Amount you owe

13	If line 11 is larger than line 10, subtract line 10 from line 11. This is the **amount you owe.** For details on how to pay, see page 19. ▶	13	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 20)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign here

Joint return? See page 11.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		COOK	(402) 488-4321
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid preparer's use only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no. ( )	

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see page 11.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2006. If you were born on January 1, 1942, you are considered to be age 65 at the end of 2006.
- You do not claim any dependents. For information on dependents, use TeleTax topic 354 (see page 6).
- Your taxable income (line 6) is less than $100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use TeleTax topics 451-453, 455, and 456 (see page 6).
- The only tax credits you can claim are the earned income credit and the credit for the federal telephone excise tax. For information on credits, use TeleTax topics 601-608 and 610 (see page 6).
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over $1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see page 12). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 13.
- You did not receive any advance earned income credit payments. If you cannot use this form, use TeleTax topic 352 (see page 6).

Filling in your return

For tips on how to avoid common mistakes, see page 20.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for dependents who checked one or both boxes on line 5

(keep a copy for your records)

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 6).

A. Amount, if any, from line 1 on front . 4,400.00
\+ 300.00 Enter total ▶ **A.** 4,700.00

B. Minimum standard deduction . . . . **B.** 850.00

C. Enter the **larger** of line A or line B here . . . . **C.** 4,700.00

D. Maximum standard deduction. If **single,** enter $5,150; if **married filing jointly,** enter $10,300 . . . . **D.** 5,150.00

E. Enter the **smaller** of line C or line D here. This is your standard deduction **E.** 4,700.00

F. Exemption amount.
- If single, enter -0-.
- If married filing jointly and—
  —both you and your spouse can be claimed as dependents, enter -0-.
  —only one of you can be claimed as a dependent, enter $3,300.

F. 0.00

G. Add lines E and F. Enter the total here and on line 5 on the front . . . **G.** 4,700.00

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

- Single, enter $8,450. This is the total of your standard deduction ($5,150) and your exemption ($3,300).
- Married filing jointly, enter $16,900. This is the total of your standard deduction ($10,300), your exemption ($3,300), and your spouse's exemption ($3,300).

Mailing return

Mail your return by **April 16, 2007.** If you live in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont, or the District of Columbia, you have until April 17, 2007. Use the envelope that came with your booklet. If you do not have that envelope or if you moved during the year, see the back cover for the address to use.

a Control number	22222	Void ☐	**For Official Use Only ▶** **OMB No. 1545-0008**

b Employer identification number (EIN) 11-6321571	1 Wages, tips, other compensation 4,400.00	2 Federal income tax withheld 650.00
c Employer's name, address, and ZIP code LOAFERS SHOE SHOPPE 17A LOAFERS LANE LAZY POINT, NE 69361	3 Social security wages 4,400.00	4 Social security tax withheld 273.00
	5 Medicare wages and tips 4,400.00	6 Medicare tax withheld 64.00
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6201	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial TEST N · Last name ERTIA · Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
215 LAID BACK WAY LAZY POINT, NE 69361	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	112176	4,400.00	150.00			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

nebraska department of revenue

Nebraska Resident Income Tax Return for Single and Joint Filers with No Dependents

for the taxable year January 1, 2006 through December 31, 2006

FORM 1040NS

2006

•Read instructions on reverse side before completing

PLEASE DO NOT WRITE IN THIS SPACE

Please print if you do not use the label.

LABEL HERE

First Name(s) and Initial(s)	Last Name	
TEST N	ERTIA	
Current Home Address (Number and Street or Rural Route and Box Number)		
215 LAID BACK WAY		
City, Town, or Post Office	State	Zip Code
LAZY POINT	NE	69361

Please print numbers carefully as shown: 0 1 2 3 4 5 6 7 8 9

DO NOT TYPE YOUR NUMBERS OR LETTERS. DO NOT USE DOLLAR SIGNS.

Your Social Security Number: 4 0 0 0 0 6 2 0 1

Spouse's Social Security Number:

High School District Code: (must be entered using high school codes beginning on page 17) 3 3 4 2 0 0 2

FOLD • HERE

(2) ☐ Active Military (1) ☐ Deceased Taxpayer Name: ______ Date of Death: ___/___/___

1 Filing Status (1) ☒ Single (2) ☐ Married filing joint

2 Can your parents (or someone else) claim you (or your spouse) on their return? ☒ Yes ☐ No If Yes, check applicable box(es): (1) ☒ You (2) ☐ Spouse

3	Federal adjusted gross income (AGI) from line 4, Federal Form 1040EZ	3	4,900.00
	If you entered -0- tax on Federal Form 1040EZ, line 11, skip lines 4 through 8 below. Enter (-0-) on line 9 below, and complete lines 10 through 18. Check box: ☐		
4	If you answered **No** on line 2 above, singles enter 5,130.00, married filers enter 8,580.00. If you answered **Yes** on line 2 above: Enter the standard deduction from line 5 of worksheet on the back of this form	4	4,700.00
5	Number of personal exemptions. If you answered **No** on line 2 above, singles enter "1" and married filers enter "2". If you answered **Yes** on line 2: **singles** enter "0"; **married filers** enter "0" if both "You" and the "Spouse" boxes on line 2 are checked, and enter "1" if only one of these boxes is checked.	5	0
6	Tax table income (line 3 minus line 4)	6	200.00
7	Nebraska income tax (use the amount on line 6 to find your tax in the Nebraska Tax Table on pages 21-28 of the Nebraska Individual Income Tax Booklet). Enter tax on this line.	7	5.00
8	Nebraska personal exemption credit (line 5 multiplied by 106.00; if line 5 is -0-, enter -0-)	8	0.00
9	**TAX** (subtract line 8 from line 7. If line 8 is more than line 7, enter -0-).	9	5.00
10	Nebraska income tax withheld (**attach** state copy of Form[s] W-2).	10	150.00
11	Nebraska earned income credit. Federal credit **98** $________.00 x .08 (8%). Attach federal return, Form 1040EZ – see instructions	11	
12	Add lines 10 and 11.	12	150.00
13	If line 9 is greater than line 12, subtract line 12 from line 9. This is the **AMOUNT YOU OWE.** Pay in full with return. If over $300, you must complete Form 2210N. See instructions	13	
14	If line 12 is greater than line 9, subtract line 9 from line 12. This is the amount you **OVERPAID**	14	145.00
15	Nongame and Endangered Species Fund donation of $1.00 or more	15	3.00
16	Nebraska Campaign Finance contribution of $1.00 or more.	16	2.00
17	Amount of line 14 to be **REFUNDED** (line 14 minus total of lines 15 and 16). **Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days**	17	140.00

DRAFT 11/13/2006

ATTACH STATE COPY OF W-2 HERE

ATTACH CHECK OR MONEY ORDER HERE

Expecting a Refund? Have it sent directly to your bank account! See instructions

18a Routing Number: 1 0 4 9 0 1 5 8 4

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

18b Type of Account: 1 — 1 = Checking 2 = Savings

Direct Deposit

18c Account Number: 5 8 6 1 8 8 9 0 9 3

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Your Signature ______ Date ______ Signature of Preparer if Other Than Taxpayer ______ Date ______

Spouse's Signature (if filing jointly, **both** must sign) ______ Daytime Phone ( ) ______ Address ______ Daytime Phone ( ) ______

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**

Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

printed with soy ink on recycled paper

INSTRUCTIONS

WHO CAN FILE THE 2006 FORM 1040NS? You can file Form 1040NS only if you filed the 2006 Federal Form 1040EZ and **none** of the following applies to you (or your spouse if married):

1. You received interest from a United States Savings Bond or other United States government obligation or from a tax-exempt bond or obligation issued by another state or by a city or other entity not in Nebraska.
2. You were not a full-year Nebraska resident in 2006 (your home was not located in Nebraska or you moved into or out of Nebraska in 2006).
3. You are married but are not filing a joint return with your spouse to report Nebraska income tax.
4. You are claiming a credit other than the personal exemption credit, the earned income credit, or Nebraska income tax withheld on your W-2. These credits include, but are not limited to: a credit for tax paid to another state, a credit for estimated tax payments, a credit for an overpayment of tax from the previous year's return, a Nebraska Charitable Endowment Tax credit, or a Form 829N credit.
5. You are required to file a Schedule I, II, or III (Form 1040N) to compute your Nebraska income tax liability. (See the instructions for these schedules in the Nebraska Individual Income Tax Booklet.)

If any of the five situations listed above applies to you (or your spouse if married), you **must** file a Nebraska Form 1040N even if you filed a Federal Form 1040EZ. If you filed a 2006 Federal Form 1040A or Form 1040, you must also file Nebraska Form 1040N.

NAME/ADDRESS/SOCIAL SECURITY NUMBER. Use the mailing label sent with your booklet. If any label information is in error, make the correction on the label and carefully place the label over the name/address area of the return. **Social security numbers are no longer printed on the label. You must enter your social security number(s) on the form where indicated.**

PUBLIC HIGH SCHOOL DISTRICT DATA IS REQUIRED OF ALL NEBRASKA RESIDENTS. Enter the high school identification code from the listing of districts on pages 17 to 20 of the Nebraska Individual Income Tax Booklet.

ACTIVE MILITARY. Check the box for active military if you or your spouse are in the active military. See pages 4 and 13 of the Nebraska Individual Income Tax Booklet for additional information.

DECEASED TAXPAYER. Check the box for deceased taxpayer if the return is being filed for a deceased taxpayer and enter the name of the deceased and the date of death. See page 4 of the Nebraska Individual Income Tax Booklet for additional information.

DUE DATE. Form 1040NS must be postmarked by April 16, 2007. Mail your return to the Nebraska Department of Revenue using the mailing labels provided in the Nebraska Individual Income Tax Booklet. **Use P.O. Box 98912 for refund returns (or returns without a payment), and P.O. Box 98934 if you are making a payment.**

ROUNDING TO WHOLE DOLLARS. You can round down all amounts less than 50 cents, and round up all amounts of 50 through 99 cents. Enter only rounded dollars.

IF YOU ENTERED -0- ON FEDERAL FORM 1040EZ, LINE 11. If you calculated no federal tax on line 11 of Federal Form 1040EZ check the box provided. Do not complete lines 4 through 8. Enter zero on line 9 and complete lines 10 through 18. **Caution:** If you qualified to file a Federal Form 1040EZ and had no federal liability, but you had adjustments increasing or decreasing taxable income such as income from tax-exempt municipal bonds, you cannot file a Form 1040NS. Instead, you must file a Form 1040N.

LINE 4, STANDARD DEDUCTION. If you answered "No" on line 2 and did not check either box, then enter 5,130.00 if you are single, and 8,580.00 if you are married. If you answered "Yes" on line 2, and filed Form 1040EZ, enter the amount from line 5 of the worksheet below.

1. Enter amount from line B of the federal standard deduction worksheet for dependents (If allowed minimum federal standard deduction of $850, enter only $810)	1.	4,700
2. Minimum state standard deduction	2.	$810
3. Enter the **larger** of lines 1 and 2 here	3.	4,700
4. State standard deduction for single, enter **$5,130;** married-joint enter **$8,580**	4.	5,130
5. Enter the **smaller** of line 3 or line 4 here	5.	4,700

LINE 7, NEBRASKA INCOME TAX. Use your filing status from line 1, and the amount on line 6 to find your Nebraska income tax in the Nebraska Tax Table found on pages 21-28 of the Nebraska Individual Income Tax Booklet. Enter the amount of tax from the Nebraska Tax Table.

LINE 8, NEBRASKA PERSONAL EXEMPTION CREDIT. If "0" is entered on line 5, enter "0" on line 8. If "1" is entered on line 5, enter "106.00" on line 8. If "2" is entered on line 5, enter "212.00".

LINE 10, INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax withheld on the Forms W-2 from your employer(s). Attach the state copies to the front of the Form 1040NS.

LINE 11, NEBRASKA EARNED INCOME CREDIT. Nebraska residents who have a federal earned income credit are allowed a state credit equal to 8% (.08) of the federal credit. Complete the federal credit information from line 8a (Form 1040EZ). You **must attach** a copy of Federal Form 1040EZ to your Nebraska return.

LINE 13, AMOUNT YOU OWE. Attach a check or money order payable to the Nebraska Department of Revenue for the amount you owe. Type or print your social security number on any payment sent to the department. Payment may also be made by credit card. See page 5 of instructions for Form 1040N. A tax due amount of less than $2.00 need not be paid. If line 13 is $300 or more, complete Nebraska Form 2210N and determine if you owe a penalty. If so, you must file Form 1040N instead of Form 1040NS. Checks written to the Department of Revenue may be presented for payment electronically.

LINE 15, NONGAME AND ENDANGERED SPECIES FUND. You can make a voluntary donation of part of your line 14 overpayment to this fund. For more information on the Nongame and Endangered Species Program, contact the Nebraska Game and Parks Commission, Wildlife Division, 2200 North 33rd Street, Lincoln, Nebraska 68503-0370, or call 1-402-471-0641.

LINE 16, NEBRASKA CAMPAIGN FINANCE CONTRIBUTION. You may voluntarily contribute $1.00 or more of your line 14 overpayment to the Campaign Finance Limitation Cash Fund. For more information contact the Nebraska Accountability and Disclosure Commission, 11th Floor, State Capitol, P.O. Box 95086, Lincoln, NE 68509-5086, or call 1-402-471-2522.

LINE 17. An amount less than $2.00 will not be refunded. If a taxpayer has an existing tax liability of any kind with the Nebraska Department of Revenue, the department may apply an overpayment reflected on this return to such liability and notify the taxpayer of this action.

LINE 18. See the line 44 instructions for Form 1040N on page 10 of the Nebraska Individual Income Tax Booklet.

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2006

IRS Use Only—Do not write or staple in this space. OMB No. 1545-0074

Label (See page 18.) LABEL HERE

Use the IRS label. Otherwise, please print or type.

Your first name and initial	TEST E
Last name	O'GRAHAM
Your social security number	400 00 6202
If a joint return, spouse's first name and initial	
Last name	
Spouse's social security number	
Home address (number and street). If you have a P.O. box, see page 18.	17 CRACKER ST
Apt. no.	5
City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.	ARAPAHOE NE 69123

▲ You **must** enter your SSN(s) above. ▲

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 18) ▶ [X] You [ ] Spouse

Checking a box below will not change your tax or refund.

Filing status

Check only one box.

1 [X] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [ ] Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child (see page 20)

Exemptions

6a [ ] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.
b [ ] **Spouse**

Boxes checked on 6a and 6b: 0

c **Dependents:**

If more than six dependents, see page 21.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 21)
			[ ]
			[ ]
			[ ]
			[ ]
			[ ]
			[ ]

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 22)

Dependents on 6c not entered above

d Total number of exemptions claimed. Add numbers on lines above ▶ 0

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	4,261.00
8a	**Taxable** interest. Attach Schedule 1 if required.	8a	3,000.00
b	**Tax-exempt** interest. **Do not** include on line 8a. 8b 1,800.00		
9a	Ordinary dividends. Attach Schedule 1 if required.	9a	1,300.00
b	Qualified dividends (see page 25). 9b		
10	Capital gain distributions (see page 25).	10	
11a	IRA distributions. 11a — 11b Taxable amount (see page 25).	11b	
12a	Pensions and annuities. 12a — 12b Taxable amount (see page 26).	12b	
13	Unemployment compensation, Alaska Permanent Fund dividends, and jury duty pay.	13	
14a	Social security benefits. 14a — 14b Taxable amount (see page 28).	14b	
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶	15	8,561.00

Adjusted gross income

16	Penalty on early withdrawal of savings (see page 28). 16		
17	IRA deduction (see page 28). 17		
18	Student loan interest deduction (see page 31). 18		
19	Jury duty pay you gave your employer (see page 31). 19		
20	Add lines 16 through 19. These are your **total adjustments.**	20	
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶	21	8,561.00

Tax, credits, and payments

Standard Deduction for—
- People who checked any box on line 23a or 23b **or** who can be claimed as a dependent, see page 32.
- All others:

Single or Married filing separately, $5,150

Married filing jointly or Qualifying widow(er), $10,300

Head of household, $7,550

22	Enter the amount from line 21 (adjusted gross income).	22	8561.00
23a	Check if: ☐ **You** were born before January 2, 1942, ☐ Blind; ☐ **Spouse** was born before January 2, 1942, ☐ Blind. **Total boxes checked** ▶	23a	☐
b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ▶	23b	☐
24	Enter your **standard deduction** (see left margin).	24	4,561.00
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.	25	4,000.00
26	If line 22 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 32. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d.	26	0.00
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶	27	4,000.00
28	**Tax,** including any alternative minimum tax (see page 32).	28	403.00
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	
30	Credit for the elderly or the disabled. Attach Schedule 3.	30	
31	Education credits. Attach Form 8863.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit (see page 37). Attach Form 8901 if required.	33	
34	Add lines 29 through 33. These are your **total credits.**	34	0.00
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.	35	403.00
36	Advance earned income credit payments from Form(s) W-2, box 9.	36	
37	Add lines 35 and 36. This is your **total tax.** ▶	37	403.00
38	Federal income tax withheld from Forms W-2 and 1099.	38	389.00
39	2006 estimated tax payments and amount applied from 2005 return.	39	
40a	**Earned income credit (EIC).**	40a	
b	Nontaxable combat pay election. 40b		
41	Additional child tax credit. Attach Form 8812.	41	
42	Credit for federal telephone excise tax paid. Attach Form 8913 if required.	42	
43	Add lines 38, 39, 40a, 41, and 42. These are your **total payments.** ▶	43	389.00

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 53 and fill in 45b, 45c, and 45d or Form 8888.

44	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you **overpaid.**	44	
45a	Amount of line 44 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	45a	
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
▶ d	Account number		
46	Amount of line 44 you want **applied to your 2007 estimated tax.**	46	

Amount you owe

47	**Amount you owe.** Subtract line 43 from line 37. For details on how to pay, see page 54. ▶	47	14.00
48	Estimated tax penalty (see page 54).	48	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 55)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign here

Joint return? See page 18. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		GROCER	(308)272-2537
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid preparer's use only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no. ( )	

Printed on recycled paper

a Control number	22222	Void ☐	For Official Use Only ▶ OMB No. 1545-0008

b Employer identification number (EIN) 22-2244661	1 Wages, tips, other compensation 3,261.00	2 Federal income tax withheld 338.93
c Employer's name, address, and ZIP code SAFEWAY CORPORATION 417 MARKET ST SAN FRANCISCO, CA 92077	3 Social security wages 3,261.00	4 Social security tax withheld 202.00
	5 Medicare wages and tips 3,261.00	6 Medicare tax withheld 47.00
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6202	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial TEST E / Last name O'GRAHAM / Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
17 CRACKER ST APT 5 ARAPAHOE, NE 69123	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	7543917	3,261.00	0.00			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with

a Control number	22222	Void ☐

For Official Use Only ▶
OMB No. 1545-0008

b Employer identification number (EIN) 66-4444337	1 Wages, tips, other compensation 1,000.00	2 Federal income tax withheld 50.00
c Employer's name, address, and ZIP code KEEBLER MFG 602 ELF DRIVE ST. PAUL, MN 55801	3 Social security wages 1,000.00	4 Social security tax withheld 62.00
	5 Medicare wages and tips 1,000.00	6 Medicare tax withheld 15.00
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6202	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial TEST E · Last name O'GRAHAM · Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
17 CRACKER ST APT 5 ARAPAHOE, NE 69123	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
MN	22446688	1,000.00	0.00			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with

Standard Deduction Worksheet for Dependents—Line 40

Keep for Your Records

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Is your **earned income*** more than $550?

- [X] **Yes.** Add $300 to your earned income. Enter the total
- [ ] **No.** Enter $850

. . . . **1.** 4,561

2. Enter the amount shown below for your filing status.

- Single or married filing separately—$5,150
- Married filing jointly or qualifying widow(er)—$10,300
- Head of household—$7,550

. . . . **2.** 5,150

3. Standard deduction.

a. Enter the **smaller** of line 1 or line 2. If born after January 1, 1942, and not blind, **stop here** and enter this amount on Form 1040, line 40. Otherwise, go to line 3b **3a.** 4,561

b. If born before January 2, 1942, or blind, multiply the number on Form 1040, line 39a, by $1,000 ($1,250 if single or head of household) **3b.** 0

c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40 . . . . **3c.** 4,561

** **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.*

Standard Deduction Chart for People Who Were Born Before January 2, 1942, or Were Blind—Line 40

Keep for Your Records

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

Enter the number from the box on Form 1040, line 39a . . . . ▶ ☐

CAUTION: Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1 2	$6,400 7,650
Married filing jointly or Qualifying widow(er)	1 2 3 4	$11,300 12,300 13,300 14,300
Married filing separately	1 2 3 4	$6,150 7,150 8,150 9,150
Head of household	1 2	$8,800 10,050

nebraska department of revenue

[redacted]

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006
or other taxable year:
, 2006 through ,

FORM 1040N

2006

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

LABEL HERE

First Name(s) and Initial(s)	Last Name	
TEST E	O'GRAHAM	
Current Home Address (Number and Street or Rural Route and Box Number)		
17 CRACKER ST APT 5		
City, Town, or Post Office	State	Zip Code
ARAPAHOE	NE	69123

PLACE LABEL HERE

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number: 400 | 00 | 6202

Spouse's Social Security No.:

High School District Code: 3 3 3 3 0 1 8 (must be entered using high school codes beginning on page 17)

(1) ☐ Farmer/Rancher (2) ☐ Active Military (1) ☐ Deceased (first name & date of death): / /

FOLD • HERE

1 Federal Filing Status
(1) ☒ Single (3) ☐ Married, filing separate – Spouse's S. S. No.: ________ and Full Name (4) ☐ Head of Household
(2) ☐ Married, filing joint (5) ☐ Widow(er) with dependent children

2a Check if **YOU were**: (1) ☐ **65** or older (2) ☐ Blind
SPOUSE was: (3) ☐ **65** or older (4) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5) ☒

3 Type of Return
(1) ☐ Resident (2) ☒ Partial-year resident from 1-1 ,2006 to 8-31 , 2006 (**attach** Schedule III)
(3) ☐ Nonresident (**attach** Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2006 federal return)		4	0
5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)		5	8,561.00

If you entered -0- tax on: Federal Form 1040EZ, line 11; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐. (Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

Please Attach State Copy of W-2 Here

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter $8,580 if married-joint or qualified widow[er]; $5,130 if single; $7,550 if head of household; or $4,290 if married-separate)	6	4,561.00		
7 Total itemized deductions (Federal Schedule A, line 28 – see instructions)	7			
8 State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)	8			
9 Nebraska itemized deductions (line 7 minus line 8)	9			
10 Enter the amount from line 6 or line 9, whichever is greater (see instructions)			10	4,561.00
11 Nebraska income before adjustments (line 5 minus line 10)			11	4,000.00
12 Adjustments increasing federal AGI (line 47, from **attached** Nebraska Schedule I)	12	600.00		
13 Adjustments decreasing federal AGI (line 57, from **attached** Nebraska Schedule I)	13	1,000.00		
If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)				
14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-			14	3,600.00
15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)	15	67.00		
16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions)	16			
17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38			17	67.00

Please Attach Check or Money Order Here

18	Amount from line 17 (Total Nebraska tax)		18 67.00
19	Nebraska **personal exemption credit for residents only** ($106 per exemption)	19 0.00	
20	Credit for tax paid to another state *(**attach** Nebraska Schedule II and the other state's return).* Check this box if reporting AMT credit ☐	20	
21	Credit for the elderly or disabled *(**attach** copy of Federal Schedule R/ Schedule 3* —see instructions)	21	
22	CDAA credit (see instructions)	22	
23	Form 3800N nonrefundable credit *(**attach** Form 3800N)*	23	
24	Form 829N credit (see instructions)	24	
25	Nebraska child/dependent care credit, if line 5 is more than $29,000 (see page 8 of instructions)	25	
26	Nebraska Charitable Endowment Tax credit (**Attach** statement — most taxpayers cannot claim this credit; see instructions to determine if you qualify)	26	
27	Total nonrefundable credits (add lines 19 through 26)		27 0.00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). **If result is more than your federal tax liability** (and line 12 is less than $5,000), see instructions. If entering federal tax, check box ☐ , and **attach** federal return copy		28 67.00
29	Nebraska income tax withheld *(**attach** 2006 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)*	29 0.00	
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and any payments submitted with an extension request)	30	
31	Form 3800N refundable credit **(attach** Form 3800N)	31	
32	Nebraska child/dependent care refundable credit, if line 5 is $29,000 or less (see page 9 of instr. and **attach** copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441, or Nebraska Form 2441N)	32	
33	Beginning Farmer credit (**attach** certificate)	33	
34	Nebraska earned income credit. Number of qualifying children ▶ **97** ____ Federal credit **98** $ ____________ .00 x .08 (8%). **Attach** federal return, pages 1 and 2 – see instructions)	34	
35	Add lines 29, 30, 31, 32, 33, and 34		35 0.00
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)		36
37	**Total tax and penalty for underpayment of estimated tax.** Add lines 28 and 36		37 67.00
38	**TOTAL AMOUNT DUE**. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. **For credit card payment check here** ☐ **and see page 5 of instructions**		38 67.00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you **OVERPAID**		39
40	Amount of line 39 you want **APPLIED TO YOUR 2007 ESTIMATED TAX**	40	
41	Nongame and Endangered Species Fund **DONATION** of $1.00 or more	41	
42	Nebraska campaign finance **CONTRIBUTION** of $1.00 or more	42	
43	Amount of line 39 you want **REFUNDED** to you (line 39 minus lines 40, 41, and 42). **Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. . .**		43

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

44a Routing Number | | | | | | | | | |

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44b Type of Account | | 1 = Checking 2 = Savings

Direct Deposit

44c Account Number | | | | | | | | | | | | | | | | | |

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

▶ Your Signature ______ Date ______ ▶ Signature of Preparer if Other Than Taxpayer ______ Date ______

▶ Spouse's Signature (if filing jointly, **both** must sign) ______ ( ) Daytime Phone ______ Address ______ ( ) Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**

Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

nebraska department of revenue

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

FORM 1040N Schedules I, II, and III

2006

Name as Shown on Form 1040N: TEST E O'GRAHAM

Social Security Number: 400 | 00 | 6202

NEBRASKA SCHEDULE I —
Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A — Adjustments Increasing Federal AGI

45 a	Total interest income from **all state and local obligations** (municipal bonds) exempt from federal tax: List type(s) and total amount: NE SCHOOL & MINNESOTA GOB	**45 a** $ 1,800.00	
b	Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet): List type(s) and amount: LINCOLN NE SCHOOL BOND	**45 b** $ 1,200.00	
	Enter the result of line 45a minus line 45b	**45**	600.00
46	Other adjustments increasing income (see page 11 instructions)	**46**	
47	Total **adjustments increasing income** (total lines 45 and 46). Enter here and on line 12, Form 1040N	**47**	600.00

PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 11-13 of the Nebraska booklet

48	**State income tax refund deduction** (enter line 10, Federal Form 1040 — see instructions)	**48**	
49 a	**Interest and dividend income from U.S. government obligations** (list below or attach sch. — see instr.) List type(s) and amount: ______	**49 a** $ ______	
b	List fund name, total dividend, and percent of **regulated investment company dividend(s) from U.S. obligations:** ______ Total dividend: $ ______ x ______ % =	**49 b** $ ______	
	Enter total of lines 49a and 49b	**49**	
50	Taxable Tier I or II benefits paid by the **Railroad Retirement Board.** Attach all Form(s) 1099 (see instr.): List type(s) and amount: ______ Enter line 50 total:	**50**	
51	Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	**51**	
52	Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions)	**52**	1,000.00
53	Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on page 12 of instructions)	**53**	
54	Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions)	**54**	
55	Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions)	**55**	
56	Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income. List type(s) and amount: ______	**56**	
57	Total **adjustments decreasing income** (total lines 48 through 56). Enter here and on line 13, Form 1040N	**57**	1,000.00

NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- **Complete a separate Schedule II for each state. See page 13 instructions.**
- **A complete copy of the return filed with another state must be attached.**
- **If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:**

58	Nebraska income tax (line 17, Form 1040N)	**58**	
59	Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	**59**	
60	Calculated tax credit (see instructions): Line 5 + Line 12 - Line 13 = Total; ______ + ______ - ______ = Total; Line 59 / Total = ______ x Line 58 ______	**60**	
61	Tax due and paid to another state (do not enter amount withheld for the other state)	**61**	
62	Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N	**62**	

8-418-2006

nebraska department of revenue

NEBRASKA SCHEDULE III — Computation of Nebraska Tax

FORM 1040N
Sch. I, II, and III
2006

Name as Shown on Form 1040N: TEST E O'GRAHAM

Social Security Number: 400 | 00 | 6202

NEBRASKA SCHEDULE III —
Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- **You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.**
- **You do not have to provide a copy of other state returns when filing Schedule III.**

63	Income derived from Nebraska sources. Include income from wages, interest, and dividends; business, farming, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, and royalties. If there is no Nebraska income or loss, enter -0-. List type(s) and amount: WAGES 3,261.00 TAX INT 2,000.00	63	5,261.00
64	Adjustments as applied to Nebraska income, if any. See instructions on page 15. List type(s) and amount:	64	
65	Nebraska adjusted gross income (line 63 minus line 64)	65	5,261.00
66	Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): Line 5 + Line 12 - Line 13 = Line 65 / Total: 8,561 + 600 - 1,000 = 5,261 / 8,161	66	.6447
67	Tax Table income (line 14, Form 1040N)	67	3,600.00
68	Tax from Nebraska Tax Table on line 67 income: $ 104, plus any additional tax from Additional Tax Rate Schedule: $ 0, minus credits: list type(s) ______ and amount(s) $ 0. See instructions. Enter net result	68	104.00
69	Enter **personal exemption credit** of $106 for each federal exemption entered on line 4	69	0.00
70	Difference (line 68 minus line 69). If less than -0-, enter -0- and apply any unused personal exemption credit against any minimum taxes on line 72	70	104.00
71	Multiply line 70 by the ratio you computed on line 66. Enter result here and on line 15, Form 1040N	71	67.00
72	Minimum or other tax, see line 16 instructions and complete worksheet on page 8. Worksheet total, $______ minus any unused personal exemption credit from line 70 ______, equals ______. Multiply this amount by line 66 ratio ______. Enter result here and on line 16, Form 1040N	72	
73	**Earned Income Credit.** (**Partial-Year Residents Only**) — Number of qualifying children ______. Enter any federal earned income credit from federal tax return; ______ x .08 (8%). Enter result here. (See line 34 instructions)	73	
74	Multlipy line 73 by the ratio you computed on line 66 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 34	74	

LINE 6, NEBRASKA STANDARD DEDUCTION. Do not enter the amount of your federal standard or itemized deductions.

If you are claimed as a dependent on another's return,

✓ Enter the standard deduction from the worksheet below on line 6 of Form 1040N.

If you filed —

FEDERAL FORM 1040EZ. If someone cannot claim you or your spouse (Federal Form 1040EZ, line 5), enter $5,130 if single; or enter $8,580 if married. If someone **can** claim you or your spouse, complete the worksheet below to determine the amount to enter.

FEDERAL FORM 1040A or 1040. If you claimed the federal standard deduction or you claimed itemized deductions on line 40 of Federal Form 1040, enter the **state standard deduction** for your filing status as indicated below:

✓ Single – **$5,130**

✓ Head of household – **$7,550**

✓ Married filing jointly or qualifying widow(ers) – **$8,580**

✓ Married filing separately – **$4,290**

✓ 65 or over, and/or blind – married, add **$1,030** to the preceding values for each box checked on line 2a of Form 1040N; single or head of household, add **$1,250** for each box checked

✓ If claimed as a dependent on another's return – complete following worksheet:

1. Enter amount from line 1 of the federal standard deduction worksheet for dependents (Form 1040 or 1040A) or from line B (Form 1040EZ). (If allowed minimum federal standard deduction of $850, enter only $810) 1. 4,561
2. Minimum standard deduction 2. 810
3. Enter the larger of line 1 or line 2.................3. 4,561
4. State standard deduction for single, enter **$5,130;** head of household, enter **$7,550;** married-joint, enter **$8,580** (married-separate, enter **$4,290**).................4. 5,130
5. a. Enter the **smaller** of line 3 or line 4 here. If under 65 and not blind, **stop here** and enter this amount on line 6, Form 1040N. **Otherwise** go to line 5b 5a. 4,561
   b. If age 65 or older or blind, multiply the number of boxes checked on line 2a, Form 1040N, by $1,030 if married; or by $1,250 if single ....5b. ______
   c. Add lines 5a and 5b. Enter the total here and on line 6 of Form 1040N..........5c. 4,561

LINE 7, FEDERAL ITEMIZED DEDUCTIONS. If you itemized deductions, enter the amount from Federal Schedule A, line 28 which was entered on line 40 of Federal Form 1040. If you did not itemize deductions on your federal return, skip lines 7 through 9.

LINE 8, STATE AND LOCAL INCOME TAXES. Enter your state and local income taxes included on line 5 of Schedule A, Federal Form 1040 (even if your itemized deductions have been limited).

LINE 10. Enter line 6 or line 9, whichever is greater.

EXAMPLE: Ellen and Ray, who file married-joint, claim itemized deductions of $10,800 on their federal return which included $3,000 of state income tax. After completing lines 6 through 9, they find that when they file their Nebraska income tax return, they will claim the state standard deduction of $8,580 because it is larger than their Nebraska itemized deductions:

Line 6. Nebraska standard deduction $8,580
Line 7. Federal itemized deductions $10,800
Line 8. State and local income taxes $3,000
Line 9. Subtract line 8 from line 7 ....$7,800
Line 10. Line 6 or line 9, whichever is greater $8,580

ADJUSTMENTS TO FEDERAL ADJUSTED GROSS INCOME. Adjustments to your federal adjusted gross income are made for income that may be taxable on your federal return, but not taxable on the Nebraska return. They are also made for income that is taxable in Nebraska, but not at the federal level. Attach Nebraska Schedule I to the return to report Nebraska adjustments unless you are only reporting a state income tax refund.

LINE 12, ADJUSTMENTS INCREASING FEDERAL AGI. You must include all federally exempt state and local government interest except that issued by Nebraska state and local subdivisions. See more instructions on page 11.

LINE 13, ADJUSTMENTS DECREASING FEDERAL AGI. If you have a state income tax refund or had interest from U.S. obligations, you may have a deduction from federal adjusted gross income to include on line 13. You should read the instructions on pages 12 and 13 to see what other adjustments are allowed.

If line 12 is -0-, and your only adjustment is a state income tax refund, enter the amount of the refund on line 13 and check the box below line 13. You do not need to complete Schedule I.

LINE 14, NEBRASKA TAX TABLE INCOME. If you do not have adjustments to federal adjusted gross income, enter the line 11 amount on line 14. If you have adjustments, complete Schedule I, add lines 11 and 12, and subtract any line 13 amount. Enter the result on line 14.

This is your Nebraska tax table income. This is the amount used to determine your Nebraska income tax. **Go to the 2006 Nebraska Tax Table located on pages 21 through 28 of this booklet to determine your tax liability.**

LINE 15, NEBRASKA INCOME TAX is taken from the Nebraska Tax Table on pages 21 through 28. All taxpayers must use the Nebraska Tax Table to calculate their Nebraska income tax liability. If federal adjusted gross income is more than $150,500 ($75,250 if married filing separate), include the total tax calculated on the Nebraska Tax Worksheet on page 29 which includes the additional tax calculated using the Nebraska Additional Tax Rate Schedule on page 29.

Nonresidents and partial-year residents will enter their tax calculation taken from line 71, Nebraska Schedule III.

LINE 16, NEBRASKA MINIMUM OR OTHER TAX is the sum of (1) federal **alternative minimum tax,** (2) federal tax on **lump-sum distributions of qualified retirement plans,** and (3) federal tax on **early distributions of qualified retirement plans**; multiplied by 29.6 percent.

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2006** (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 — OMB No. 1545-0074

Label

(See instructions on page 16.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial	TEST M
Last name	FAST
Your social security number	400 00 6203
If a joint return, spouse's first name and initial	
Last name	
Spouse's social security number	
Home address (number and street). If you have a P.O. box, see page 16.	123 QUICKEN DRIVE
Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.	RUSHVILLE NE 69402

▲ You **must** enter your SSN(s) above. ▲

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ ☐ You ☐ Spouse

Checking a box below will not change your tax or refund.

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☒ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ PHYLLIS N FAST
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b: 1

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 19)
			☐
			☐
			☐
			☐

If more than four dependents, see page 19.

No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 20)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	
8a	**Taxable** interest. Attach Schedule B if required	
8b	**Tax-exempt** interest. **Do not** include on line 8a	
9a	Ordinary dividends. Attach Schedule B if required	
9b	Qualified dividends (see page 23)	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)	
11	Alimony received	
12	Business income or (loss). Attach Schedule C or C-EZ	8,800.00
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	
14	Other gains or (losses). Attach Form 4797	
15a / 15b	IRA distributions 15a ; b Taxable amount (see page 25)	1,400.00
16a / 16b	Pensions and annuities 16a ; b Taxable amount (see page 26)	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	
18	Farm income or (loss). Attach Schedule F	
19	Unemployment compensation	
20a / 20b	Social security benefits 20a ; b Taxable amount (see page 27)	
21	Other income. List type and amount (see page 29)	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	10,200.00

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	
25	Health savings account deduction. Attach Form 8889	
26	Moving expenses. Attach Form 3903	
27	One-half of self-employment tax. Attach Schedule SE	622.00
28	Self-employed SEP, SIMPLE, and qualified plans	
29	Self-employed health insurance deduction (see page 29)	
30	Penalty on early withdrawal of savings	
31a	Alimony paid b Recipient's SSN ▶	
32	IRA deduction (see page 31)	
33	Student loan interest deduction (see page 33)	
34	Jury duty pay you gave to your employer	
35	Domestic production activities deduction. Attach Form 8903	
36	Add lines 23 through 31a and 32 through 35	622.00
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	10,822.00

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	10,822.00
39a	Check if: ☐ **You** were born before January 2, 1942, ☐ Blind. ☐ **Spouse** was born before January 2, 1942, ☐ Blind. **Total boxes checked** ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	7,550.00
41	Subtract line 40 from line 38	41	3,272.00
42	If line 38 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d	42	3,300.00
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.00
44	**Tax** (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	0.00
45	**Alternative minimum tax** (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	0.00
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	0.00
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Residential energy credits. Attach Form 5695	52	
53	Child tax credit (see page 42). Attach Form 8901 if required	53	
54	Credits from: a ☐ Form 8396 b ☐ Form 8839 c ☐ Form 8859	54	
55	Other credits: a ☐ Form 3800 b ☐ Form 8801 c ☐ Form ____	55	
56	Add lines 47 through 55. These are your **total credits**	56	0.00
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶	57	0.00

Standard Deduction for—
- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, $5,150

Married filing jointly or Qualifying widow(er), $10,300

Head of household, $7,550

Other Taxes

NO

58	Self-employment tax. Attach Schedule SE	58	1,243.00
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	140.00
61	Advance earned income credit payments from Form(s) W-2, box 9	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your **total tax** ▶	63	1,383.00

Payments

64	Federal income tax withheld from Forms W-2 and 1099	64	100.00
65	2006 estimated tax payments and amount applied from 2005 return	65	1,100.00
66a	**Earned income credit (EIC)**	66a	99.00
b	Nontaxable combat pay election ▶ 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 60)	69	
70	Payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	70	
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶	72	1,299.00

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you **overpaid**	73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶	75	

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶	76	84.00
77	Estimated tax penalty (see page 62)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ George Brett Phone no. ▶ (888) 123-2255 Personal identification number (PIN) ▶ 38800

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		TEACHER	(308) 327-8370
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no.	( )

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9898 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code RAPID CITY FINANCIAL INV. 714 W 3RD ST RAPID CITY SD 67711	1 Gross distribution $ 1,400.00 2a Taxable amount $ 1,400.00	OMB No. 1545-0119 2006 Form 1099-R	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
	2b Taxable amount not determined ☐	Total distribution ☐	**Copy A For Internal Revenue Service Center**
PAYER'S federal identification number: 65-9687321 / RECIPIENT'S identification number: 400-00-6203	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 100.00	**File with Form 1096.**
RECIPIENT'S name TEST M FAST	5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	For Privacy Act and Paperwork Reduction Act Notice, see the **2006 General Instructions for Forms 1099, 1098, 5498, and W-2G.**
Street address (including apt. no.) 123 QUICKEN DRIVE	7 Distribution code(s) 1 / IRA/ SEP/ SIMPLE ☐	8 Other $ %	
City, state, and ZIP code RUSHVILLE NE 69402	9a Your percentage of total distribution %	9b Total employee contributions $	
1st year of desig. Roth contrib.	10 State tax withheld $ 15.00 $	11 State/Payer's state no. 47-1239876	12 State distribution $ NE $
Account number (see instructions)	13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Cat. No. 14436Q Department of the Treasury — Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

nebraska department of revenue

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006
or other taxable year:
, 2006 through ,

FORM 1040N

2006

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

LABEL HERE

First Name(s) and Initial(s)	Last Name	
TEST M	FAST	
Current Home Address (Number and Street or Rural Route and Box Number)		
123 QUICKEN DRIVE		
City, Town, or Post Office	State	Zip Code
RUSHVILLE	NE	69402

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number	Spouse's Social Security No.	High School District Code
400 00 6203		8 1 8 1 0 1 0

(must be entered using high school codes beginning on page 17)

(1) ☐ Farmer/Rancher (2) ☐ Active Military (1) ☐ Deceased (first name & date of death): / /

1 Federal Filing Status
(1) ☐ Single
(2) ☐ Married, filing joint
(3) ☐ Married, filing separate – Spouse's S. S. No.: and Full Name
(4) ☒ Head of Household
(5) ☐ Widow(er) with dependent children

FOLD • HERE

2a Check if **YOU were**: (1) ☐ **65** or older (2) ☐ Blind
SPOUSE was: (3) ☐ **65** or older (4) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5) ☐

3 Type of Return
(1) ☐ Resident
(2) ☒ Partial-year resident from 7-1 ,2006 to 12-31 , 2006 (**attach** Schedule III)
(3) ☐ Nonresident (**attach** Schedule III)

4	**Federal exemptions** (number of exemptions claimed on your 2006 federal return)			4	1
5	Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)			5	10,822.00

If you entered -0- tax on: Federal Form 1040EZ, line 11; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

Please Attach State Copy of W-2 Here

6	Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter $8,580 if married-joint or qualified widow[er]; $5,130 if single; $7,550 if head of household; or $4,290 if married-separate)	6	7,550.00		
7	Total itemized deductions (Federal Schedule A, line 28 – see instructions)	7			
8	State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)	8			
9	Nebraska itemized deductions (line 7 minus line 8)	9			
10	Enter the amount from line 6 or line 9, whichever is greater (see instructions)			10	7,550.00
11	Nebraska income before adjustments (line 5 minus line 10)			11	3,272.00
12	Adjustments increasing federal AGI (line 47, from **attached** Nebraska Schedule I)	12			
13	Adjustments decreasing federal AGI (line 57, from **attached** Nebraska Schedule I)	13	386.00		
	If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)				
14	**Tax table income** (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-			14	2,886.00
15	Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)	15	0.00		
16	Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions)	16	5.00		
17	**Total Nebraska tax** before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38			17	5.00

Please Attach Check or Money Order Here

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COMPLETE REVERSE SIDE 8-417-2006

18 Amount from line 17 (Total Nebraska tax)		18	5.00
19 Nebraska **personal exemption credit for residents only** ($106 per exemption)	19	0.00	
20 Credit for tax paid to another state *(**attach** Nebraska Schedule II and the other state's return).* Check this box if reporting AMT credit ☐	20		
21 Credit for the elderly or disabled *(**attach** copy of Federal Schedule R/ Schedule 3* —see instructions)	21		
22 CDAA credit (see instructions)	22		
23 Form 3800N nonrefundable credit *(**attach** Form 3800N)*	23		
24 Form 829N credit (see instructions)	24		
25 Nebraska child/dependent care credit, if line 5 is more than $29,000 (see page 8 of instructions)	25		
26 Nebraska Charitable Endowment Tax credit (**Attach** statement — most taxpayers cannot claim this credit; see instructions to determine if you qualify)	26		
27 Total nonrefundable credits (add lines 19 through 26)		27	0.00
28 Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). **If result is more than your federal tax liability** (and line 12 is less than $5,000), see instructions. If entering federal tax, check box ☐, and **attach** federal return copy		28	5.00
29 Nebraska income tax withheld *(**attach** 2006 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)*	29	15.00	
30 2006 estimated tax payments (include 2005 overpayment credited to 2006 and any payments submitted with an extension request)	30		
31 Form 3800N refundable credit (**attach** Form 3800N)	31		
32 Nebraska child/dependent care refundable credit, if line 5 is $29,000 or less (see page 9 of instr. and **attach** copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441, or Nebraska Form 2441N)	32	552.00	
33 Beginning Farmer credit (**attach** certificate)	33		
34 Nebraska earned income credit. Number of qualifying children ▶ **97** ____ Federal credit **98** $ ______.00 x .08 (8%). **Attach** federal return, pages 1 and 2 – see instructions)	34	4.00	
35 Add lines 29, 30, 31, 32, 33, and 34		35	571.00
36 Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)		36	
37 **Total tax and penalty for underpayment of estimated tax.** Add lines 28 and 36		37	5.00
38 **TOTAL AMOUNT DUE**. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. **For credit card payment check here** ☐ **and see page 5 of instructions**		38	
39 If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you **OVERPAID**		39	566.00
40 Amount of line 39 you want **APPLIED TO YOUR 2007 ESTIMATED TAX**	40	66.00	
41 Nongame and Endangered Species Fund **DONATION** of $1.00 or more	41		
42 Nebraska campaign finance **CONTRIBUTION** of $1.00 or more	42		
43 Amount of line 39 you want **REFUNDED** to you (line 39 minus lines 40, 41, and 42). **Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. . .**		43	500.00

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

44a Routing Number 1 0 4 0 0 0 0 5 8

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44b Type of Account 1 — 1 = Checking 2 = Savings

44c Account Number 6 1 5 1 9 2 3 1 0 8 1 9 2 5 6 0 1

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

Direct Deposit

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

▶ Your Signature ______ Date ______ ▶ Signature of Preparer if Other Than Taxpayer ______ Date ______

▶ Spouse's Signature (if filing jointly, **both** must sign) ______ ( ) Daytime Phone ______ Address ______ ( ) Daytime Phone ______

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**

Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

nebraska department of revenue

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

FORM 1040N Schedules I, II, and III
2006

Name as Shown on Form 1040N: TEST M FAST

Social Security Number: 400 | 00 | 6203

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A — Adjustments Increasing Federal AGI

45 a Total interest income from **all state and local obligations** (municipal bonds) exempt from federal tax:
List type(s) and total amount: ______ **45 a** $______

b Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):
List type(s) and amount: ______ **45 b** $______

Enter the result of line 45a minus line 45b **45**

46 Other adjustments increasing income (see page 11 instructions).......... **46**

47 Total **adjustments increasing income** (total lines 45 and 46).
Enter here and on line 12, Form 1040N **47**

PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 11-13 of the Nebraska booklet

48 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions) **48**

49 a Interest and dividend income from U.S. government obligations (list below or attach sch. — see instr.)

List type(s) and amount: ______ **49 a** $______

b List fund name, total dividend, and percent of **regulated investment company dividend(s) from U.S. obligations:** ______

Total dividend: $ ______ x ______% = **49 b** $______

Enter total of lines 49a and 49b **49**

50 Taxable Tier I or II benefits paid by the **Railroad Retirement Board.** Attach all Form(s) 1099 (see instr.):
List type(s) and amount: ______ Enter line 50 total:....... **50**

51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions) **51**

52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions) **52**

53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on page 12 of instructions) **53** 193.00

54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions).......... **54** 193.00

55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions).......... **55**

56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income.
List type(s) and amount: ______ **56**

57 Total **adjustments decreasing income** (total lines 48 through 56). Enter here and on line 13, Form 1040N **57** 386.00

NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

• **Complete a separate Schedule II for each state. See page 13 instructions.**
• **A complete copy of the return filed with another state must be attached.**
• **If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:**

58 Nebraska income tax (line 17, Form 1040N).......... **58**

59 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state) **59**

60 Calculated tax credit (see instructions)

Line 5 + Line 12 - Line 13 = Total

______ + ______ - ______ = ______ → Line 59 / Total = ______ x Line 58 ______ **60**

61 Tax due and paid to another state (do not enter amount withheld for the other state) **61**

62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N.... **62**

8-418-2006

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DRAFT 11/13/2006

nebraska department of revenue

NEBRASKA SCHEDULE III — Computation of Nebraska Tax

FORM 1040N
Sch. I, II, and III
2006

Name as Shown on Form 1040N: TEST M FAST

Social Security Number: 400 | 00 | 6203

NEBRASKA SCHEDULE III—
Computation of Nebraska Tax for NONRESIDENTS AND PARTIAL-YEAR RESIDENTS ONLY

- **You must complete lines 1 through 14, Form 1040N. If you have state, local, or federal bond interest or other adjustments, complete Parts A and B of Nebraska Schedule I. Use Schedule III to calculate your Nebraska tax liability.**
- **You do not have to provide a copy of other state returns when filing Schedule III.**

63 Income derived from Nebraska sources. Include income from wages, interest, and dividends; business, farming, partnerships, S corporations, limited liability companies, estates and trusts, gain or loss, rents, and royalties. If there is no Nebraska income or loss, enter -0-. List type(s) and amount: SCH C 4400 IRA 1400	63	5,800.00
64 Adjustments as applied to Nebraska income, if any. See instructions on page 15. List type(s) and amount: NE PORTION SE TAX 311	64	311.00
65 Nebraska adjusted gross income (line 63 minus line 64)	65	5,489.00
66 Ratio — Nebraska's share of the total income (calculate to 5 decimal places, and round to 4): Line 65 / Total; Line 5 + Line 12 - Line 13 = Total: 10,822 + 0 - 386 = 10,436; 5,489 / 10,436	66	.5260
67 Tax Table income (line 14, Form 1040N)	67	2,886.00
68 Tax from Nebraska Tax Table on line 67 income: $ 74, plus any additional tax from Additional Tax Rate Schedule: $ ______, minus credits: list type(s) ______ and amount(s) $ ______. See instructions. Enter net result	68	74.00
69 Enter **personal exemption credit** of $106 for each federal exemption entered on line 4	69	106.00
70 Difference (line 68 minus line 69). If less than -0-, enter -0- and apply any unused personal exemption credit against any minimum taxes on line 72	70	0.00
71 Multiply line 70 by the ratio you computed on line 66. Enter result here and on line 15, Form 1040N	71	0.00
72 Minimum or other tax, see line 16 instructions and complete worksheet on page 8. Worksheet total, $ 41 minus any unused personal exemption credit from line 70 32, equals 9. Multiply this amount by line 66 ratio .5260. Enter result here and on line 16, Form 1040N	72	5.00
73 **Earned Income Credit. (Partial-Year Residents Only)** — Number of qualifying children 0. Enter any federal earned income credit from federal tax return; 99 x .08 (8%). Enter result here. (See line 34 instructions)	73	8.00
74 Multlipy line 73 by the ratio you computed on line 66 (attach federal tax return pages 1 and 2 to your return). Enter result here and on line 34	74	4.00

Nebraska Child and Dependent Care Expenses

nebraska department of revenue

- File Form 2441N only if you do not file Federal Form 2441
- File only if your federal adjusted gross income is $29,000 or less
- Complete reverse side if receiving dependent benefits care
- Attach to Form 1040N

FORM 2441N
2006

Name as Shown on Form 1040N	Your Social Security Number
TEST M FAST	400 00 6203

BEFORE YOU BEGIN: You need to understand the following terms. See **Federal Form 2441 Definitions** on page 1 of those instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

PART I — Persons or Organizations Who Provide the Care

• You *must* complete this part. (If you need more space, use the bottom of page 2.)

1 (A) Care Provider's Name	(B) Address (Number, Street, Apt. No., City, State, and Zip Code)	(C) Identifying Number (SSN or EIN)	(D) Amount paid (See Instructions)
LITTLE TYKES	1617 N 4TH ST RUSHVILLE NE 69402	47-1316183	800.00
ANN'S DAYCARE	5831 SUNRISE RD RUSHVILLE NE 69402	47-6017032	700.00
ABC DAYCARE	900 Z ST RUSHVILLE NE 69402	47-6251030	600.00

Did you receive **dependent care benefits?**
- No → Complete only Part II below.
- Yes → Complete Part III on the back next.

CAUTION: If the care was provided in your home, you may owe employment taxes. See the instructions for Federal Form 1040, line 62.

PART II — Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than three qualifying persons, attach a schedule.

(A) Qualifying Person's Name — First	Last	(B) Qualifying Person's Social Security Number	(C) Qualified Expenses You Incurred and Paid in 2006 for the person listed in Column (A)
PHYLLIS	FAST	400 00 6231	3,000.00

3 Add the amounts in Column (C) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 30 .... **3** 3,000.00

4 Enter your **earned income.** See Federal Form 2441 instructions **4** 8,800.00

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the Federal Form 2441 instructions); **all others,** enter the amount from line 4 .... **5** 8,800.00

6 Enter the **smallest** of line 3, 4, or 5 .... **6** 3,000.00

7 Enter the amount from Form 1040N line 5 or Form 1040NS line 3 (If line 7 is over $29,000, do not file this form) **7** 10,822.00

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over		But not over	Federal decimal amount is
$0	–	15,000	.35
15,000	–	17,000	.34
17,000	–	19,000	.33
19,000	–	21,000	.32
21,000	–	23,000	.31
23,000	–	25,000	.30
25,000	–	27,000	.29
27,000	–	29,000	.28

8 x .35

9 Multiply line 6 by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the Federal Form 2441 instructions. Enter here and on line 32 of Form 1040N **9** 1,050.00

nebraska department of revenue

Dependent Care Benefits

FORM 2441N

2006

Name as Shown on Form 1040N | Social Security Number

PART III — Dependent Care Benefits

10	Enter the total amount of **dependent care benefits** you received in 2006. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership		10
11	Enter the amount forfeited or carried forward to 2007, if any (see the Federal Form 2441 instructions)		11
12	Subtract line 11 from line 10		12
13	Enter the total amount of **qualified expenses** incurred in 2006 for the care of the **qualifying person(s)**	13	
14	Enter the smaller of line 12 or 13	14	
15	Enter your earned income. See Federal Form 2441 instructions	15	
16	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the Federal Form 2441 instr. for line 5). • If married filing separately, see the Federal Form 2441 instructions for the amount to enter. • All others, enter the amount from line 15	16	
17	Enter the **smallest** of line 14, 15, or 16	17	
18	Enter the amount from line 10 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-		18
19	Subtract line 18 from line 12	19	
20	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 16)		20
21	**Deductible benefits.** Enter the **smallest** of line 17, 18, or 20		21
22	Enter the **smaller** of line 17 or 20	22	
23	Enter the amount from line 21	23	
24	**Excluded benefits.** Subtract line 23 from line 22. If zero or less, enter -0-		24
25	**Taxable benefits.** Subtract line 24 from line 19. If zero or less, enter -0-		25

To claim the child and dependent care credit, complete lines 26-30 below.

26	Enter $3,000 ($6,000 if two or more qualifying persons)	26
27	Add lines 21 and 24	27
28	Subtract line 27 from line 26. If zero or less, **stop**. You cannot take the credit. **Exception.** If you paid 2005 expenses in 2006, see the Federal Form 2441 instructions for line 9	28
29	Complete line 2 on the front of this form. **Do not** include in Column (C) any benefits shown on line 27 above. Then, add the amounts in Column (C) and enter the total here	29
30	Enter the **smaller** of line 28 or 29. Also, enter this amount on line 3 on the front of this form and complete lines 4-9	30

PROVIDER	ADDRESS	FEIN	AMOUNT
XYZ LEARNING	111 A ST RUSHVILLE NE 69402	47-1104621	500.00
KID WORLD	1500 17 AVE RUSHVILLE NE 69402	47-1003315	400.00

3. Building and Loan Associations,
4. Postal Savings Accounts (discontinued in 1966),
5. Export Import Bank bonds,
6. Federal or State Credit Unions,
7. Interest on debentures issued to mortgagees of mortgages foreclosed under the National Housing Act if insured before February 3, 1938,
8. Interest on federal income tax refunds,
9. Farmers Home Administration,
10. New Community debentures,
11. Merchant Marine bonds,
12. Ship Financing bonds,
13. U.S. Merchant Marine Ship notes,
14. U.S. Merchant Marine Offshore Ship Services notes,
15. Federal Home Loan Mortgage Corporation,
16. World Bank,
17. International Bank for Reconstruction and Development bonds,
18. Asian Development Bank notes and bonds,
19. Inter-American Development Bank bonds,
20. Interest from U.S. Government Life Insurance (unless exempted by I.R.C. section 101[d][1][B]),
21. Bankers' Acceptance,
22. Certificates of Deposit,
23. Penn Central Transportation certificates,
24. Federal Financing Bank,
25. Federal National Mortgage Association (FNMA's),
26. Federal Mortgage Corporation (FMC's)
27. Government National Mortgage Association (GNMA's),
28. Chrysler Corporation secured notes,
29. Lockheed convertible bonds, and
30. Washington Metropolitan Area Transit Authority bonds.

LINE 49b. GOVERNMENT MONEY MARKET OR MUTUAL FUNDS. Certain government money market or mutual funds issued by regulated investment companies claim to be obligations of the U.S. government.

Nebraska law provides that dividends from a regulated investment company investing directly in exempt U.S. government obligations are **deductible to the extent they represent exempt U.S. government obligations.** To claim a deduction on line 49b, the fund must issue to the holder a statement showing the percent of the dividend which represents exempt U.S. government obligations. If you have received a dividend from such a fund, you must list on line 49b the name of the fund and the portion of the dividend representing exempt U.S. government obligations.

Repurchase agreements. Interest income from repurchase agreements involving U.S. government obligations **is not** deductible as U.S. government interest, and **cannot** be taken as an adjustment decreasing federal adjusted gross income on line 49. Capital gains from the sale of U.S. government obligations are not deductible.

LINE 50. RAILROAD RETIREMENT BOARD PENSION PAYMENTS. List any federally taxed Tier I or II retirement benefits paid by the Railroad Retirement Board (RRB). This includes any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Attach a copy of Forms RRB-1099 and RRB-1099-R from the RRB.

LINE 51. SPECIAL CAPITAL GAINS DEDUCTION. Nebraska resident individuals may elect to deduct from their adjusted gross income the gain received from the sale or exchange of capital stock of a "qualified" corporation acquired either because of employment by the corporation or while employed by the "qualified" corporation. Individuals are entitled to one election during their lifetime for the capital stock of one "qualified" corporation.

Special Capital Gains Election Computation, Form 4797N, and a copy of Federal Schedule D must be attached to your Form 1040N to report your election. The amount of the deductible capital gain is entered on line 51.

LINE 52. NEBRASKA COLLEGE SAVINGS PLAN. Nebraska allows a subtraction from an account owner's federal adjusted gross income for the amount of annual contributions made to the Nebraska College Savings Plan administered by the State Treasurer who has contracted with Union Bank of Lincoln. The maximum annual exempt contribution per return is $1,000 ($500 married filing separately). You cannot deduct contributions made to other states' plans on line 52. **Only the account owner may claim this deduction.**

Donations, gifts, and grants to the Nebraska educational savings plan trust for deposit to the endowment fund are, to the extent not deducted for federal income tax purposes, allowed as a subtraction from the donor's federal adjusted gross income on Line 52. You must enclose a **copy of the letter** of receipt from the State Treasurer's office acknowledging the gift received.

LINE 53. BONUS DEPRECIATION SUBTRACTION. Use the worksheet below to compute the amount to report on line 53 of Nebraska Schedule I. For any bonus depreciation added back on a Nebraska return for tax years 2000, 2001, and/or 2002, you can claim a deduction for tax year 2006 for the second 20 percent of the total amount previously added back. For tax years 2003, 2004, and 2005 you can claim a deduction for tax year 2006 for the first 20 percent.

LINE 53 WORKSHEET

Bonus Depreciation Add-Back

Tax Year	Column A	Column B
2000	$ ____________	
2001	$ ____________	
2002	$ ____________	
2003		$ ____________
2004		$ ____________
2005		$ 965
Totals	$ ____________	$ 965
Multiply by:	x .20	x .20
Col. A and B – Totals	$ ____________	$ 193
Amount to report on line 53 – add Columns A and B – Totals.		$ 193

LINE 54. ENHANCED SECTION 179 SUBTRACTION. For tax year 2006, you can deduct 20 percent of the total amount previously added back in 2003, 2004, and 2005.

LINE 55. NEBRASKA LONG TERM CARE SAVINGS PLAN CONTRIBUTION. Nebraska allows a deduction on line 55 for the amount of annual contributions made to the Nebraska Long Term Care Savings Plan administered by the State Treasurer. The maximum annual exempt contribution per return is $1,000 ($2,000 married filing joint). **Earnings generated** from

FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

1. Enter federal tax before credits:
   - a. Form 1040EZ, line 11 .... 1a. $ ________
   - b. Form 1040A, line 28 .... 1b. ________
   - c. Form 1040 , line 44 .... ________
     Form 1040, line 45 .... ________
     Form 1040, line 60 .... ________
     Total tax–Form 1040 .... 1c. ________

   Total federal tax
   (enter tax from 1a, 1b, or 1c) .... 1. ________
2. Nebraska Form 1040N, line 18 minus line 27 .... 2. $ ________

Enter the smaller of lines 1 and 2 on line 28, Form 1040N, and check federal liability box if line 1 is used.

LINE 29, NEBRASKA INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 29.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2006 W-2's to the 2006 Form 1040N for the fiscal year beginning in 2006. If you receive your 2007 W-2 before filing your 2006 Form 1040N, save it to attach to your 2007 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 29, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2006 to the 2006 Form 1040N.

LINE 30, ESTIMATED TAX PAYMENTS, is the sum of the installment payments made for 2006 plus any 2005 overpayment that you applied to your 2006 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 30.

If you made estimated tax payments for tax year 2006 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2005 overpayment, **and** you are not filing a married filing joint 2006 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

LINE 31, FORM 3800N REFUNDABLE CREDIT. Enter on line 31 any refundable credit calculated on Form 3800N. For more information, contact Taxpayers Assistance or check our Web site.

LINE 32. REFUNDABLE CHILD/DEPENDENT CARE EXPENSES CREDIT (AGI $29,000 or less). This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete Nebraska Form 2441N and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI Over	But not over	Percent	AGI Over	But not over	Percent
$0 or less	22,000	100%	$25,000	26,000	60%
22,000	23,000	90%	26,000	27,000	50%
23,000	24,000	80%	27,000	28,000	40%
24,000	25,000	70%	28,000	29,000	30%

REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET

1. Enter line 9 amount from 2006 **Schedule 2** (Form 1040A) or **Federal Form 2441** (Form 1040), **or from Nebraska Form 2441N,** (Enter the amount calculated on line 9 prior to the federal credit limitation) .... 1. $ 1,050
2. Enter federal adjusted gross income (line 5, Form 1040N) 2. 10,822
3. Enter percentage from chart if AGI is $29,000 or less .... 3. 100 %
   (Note: If AGI is more than $29,000, STOP; you cannot claim a credit on line 32; refer to line 25 instructions instead)
4. Multiply line 1 by line 3 percentage; residents, enter result on line 32, partial-year residents, complete lines 5 and 6 .... 4. 1,050
5. Enter line 66 ratio from Schedule III .... 5. .5260
6. Multiply line 4 by line 5, enter result on line 32 .... 6. 552

LINE 33. BEGINNING FARMER CREDIT is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, EARNED INCOME CREDIT. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 8 percent of the federal credit. Enter the number of qualifying children using information from the Earned Income Credit (EIC) Worksheet for Federal Form 1040EZ or the Federal Schedule EIC. Complete the federal credit information from line 8a (Form 1040EZ), line 40a (Form 1040A), or line 66a (Form 1040).

LINE 36, PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX. If line 28 is greater than line 35 by $300 or more, you should complete Nebraska Form 2210N to determine if you owe this penalty. If you are required to calculate a Form 2210N penalty, report it on line 36. See our Web site for Form 2210N.

LINE 38, TOTAL AMOUNT DUE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. **A tax due amount of less than $2.00 need not be paid.** Payment options for the amount on line 38 include:

✔ **CHECK OR MONEY ORDER.** Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the

Use the worksheet that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 72, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

1.	Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-06-1	$ ________
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)	________
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040)..	140
4.	**SUBTOTAL** (Add lines 1 through 3)	140
5.	**TOTAL** (line 4 multiplied by 29.6%)	x .296 $ 41

ENTER THIS TOTAL ON LINE 16, FORM 1040N

Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-06-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 68, Nebraska Schedule III.

LINE 17. All taxpayers enter the **total of lines 15 and 16.**

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 47, of less than $5,000, enter "0" on lines 17 and 28. Complete lines 29 through 44 of Form 1040N as they apply.

LINE 18. Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a $106 credit for each federal exemption reported on line 4, Form 1040N.

> **EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of $25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: $106 x 3 = $318. They enter $318 on line 19 and include it in the line 27 total.

Nonresidents and partial-year residents claim the credit on line 69 of Nebraska Schedule III, not on line 19.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 62 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a **complete** copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. **A separate Schedule II must be completed for each state in which you paid income tax.**

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 68, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2006 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N NONREFUNDABLE CREDIT, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD/DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than $29,000, can claim a nonrefundable child/dependent care credit on line 25. Partial-year residents whose line 5 income is more than $29,000 claim this credit on line 68, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is $29,000, or less, both residents and partial-year residents claim the credit on line 32 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 68 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 26. THE NEBRASKA CHARITABLE ENDOWMENT TAX CREDIT is only for certain Nebraska residents and part-year residents who qualify. It is calculated at **15 percent** of a **planned gift** (see definition on our Web site) to a qualified Nebraska charitable endowment, up to a maximum **$5,000** credit ($10,000 for married filing joint filers). The credit cannot exceed your income tax liability on line 17 of Form 1040N.

For more details regarding this credit, see our Web site **www.revenue.ne.gov.**

LINE 28. Use the worksheet on the following page to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of $5,000 or more (Form 1040N, Schedule I, line 47).

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2006

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Label (See page 18.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial: TEST U	Last name: GRASS	**Your social security number** 400 00 6204
If a joint return, spouse's first name and initial: MAY B	Last name: GRASS	**Spouse's social security number** 400 00 6241
Home address (number and street). If you have a P.O. box, see page 18.: 74131 FESCUE DR	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 18.: SAINT THOMAS NE 68410		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 18) ▶ [X] **You** [ ] **Spouse**

Filing status

Check only one box.

1 [ ] Single
2 [X] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [ ] Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child (see page 20)

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.
b [X] **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

If more than six dependents, see page 21.

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 21)
GRAY	GRASS	400 00 6242	Son	✓
BLUE	GRASS	400 00 6244	Daughter	✓
GREEN	GRASS	400 00 6245	Son	✓
				[ ]
				[ ]
				[ ]

No. of children on 6c who:
- **lived with you**: 3
- **did not live with you due to divorce or separation (see page 22)**:

Dependents on 6c not entered above:

d Total number of exemptions claimed. **Add numbers on lines above** ▶ 5

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 24.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	38,000.00
8a	**Taxable** interest. Attach Schedule 1 if required.	8a	500.00
b	**Tax-exempt** interest. **Do not** include on line 8a. 8b		
9a	Ordinary dividends. Attach Schedule 1 if required.	9a	
b	Qualified dividends (see page 25). 9b		
10	Capital gain distributions (see page 25).	10	
11a	IRA distributions. 11a	11b Taxable amount (see page 25). 11b	
12a	Pensions and annuities. 12a	12b Taxable amount (see page 26). 12b	
13	Unemployment compensation, Alaska Permanent Fund dividends, and jury duty pay.	13	2,500.00
14a	Social security benefits. 14a	14b Taxable amount (see page 28). 14b	
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶	15	41,000.00

Adjusted gross income

16	Penalty on early withdrawal of savings (see page 28).	16			
17	IRA deduction (see page 28).	17	4,000.00		
18	Student loan interest deduction (see page 31).	18			
19	Jury duty pay you gave your employer (see page 31).	19			
20	Add lines 16 through 19. These are your **total adjustments.**			20	4,000.00
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶			21	37,000.00

Tax, credits, and payments

Standard Deduction for—
- People who checked any box on line 23a or 23b **or** who can be claimed as a dependent, see page 32.
- All others:

Single or Married filing separately, $5,150

Married filing jointly or Qualifying widow(er), $10,300

Head of household, $7,550

22	Enter the amount from line 21 (adjusted gross income).			22	37,000.00
23a	Check if: ☐ **You** were born before January 2, 1942, ☒ Blind; ☐ **Spouse** was born before January 2, 1942, ☐ Blind. **Total boxes checked** ▶	23a	1		
b	If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ▶	23b	☐		
24	Enter your **standard deduction** (see left margin).			24	11,300.00
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.			25	25,700.00
26	If line 22 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 32. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d.			26	16,500.00
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶			27	9,200.00
28	**Tax,** including any alternative minimum tax (see page 32).			28	923.00
29	Credit for child and dependent care expenses. Attach Schedule 2.	29	720.00		
30	Credit for the elderly or the disabled. Attach Schedule 3.	30			
31	Education credits. Attach Form 8863.	31	203.00		
32	Retirement savings contributions credit. Attach Form 8880.	32			
33	Child tax credit (see page 37). Attach Form 8901 if required.	33			
34	Add lines 29 through 33. These are your **total credits.**			34	923.00
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-.			35	0.00
36	Advance earned income credit payments from Form(s) W-2, box 9.			36	
37	Add lines 35 and 36. This is your **total tax.** ▶			37	0.00
38	Federal income tax withheld from Forms W-2 and 1099.	38	1,610.00		
39	2006 estimated tax payments and amount applied from 2005 return.	39			
40a	**Earned income credit (EIC).**	40a	68.00		
b	Nontaxable combat pay election. 40b				
41	Additional child tax credit. Attach Form 8812.	41	3000.00		
42	Credit for federal telephone excise tax paid. Attach Form 8913 if required.	42			
43	Add lines 38, 39, 40a, 41, and 42. These are your **total payments.** ▶			43	4,678.00

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 53 and fill in 45b, 45c, and 45d or Form 8888.

44	If line 43 is more than line 37, subtract line 37 from line 43. This is the amount you **overpaid.**			44	4,678.00
45a	Amount of line 44 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			45a	4,678.00
▶ b	Routing number 104000058 ▶ **c** Type: ☐ Checking ☒ Savings				
▶ d	Account number 1316184548				
46	Amount of line 44 you want **applied to your 2007 estimated tax.**	46			

Amount you owe

47	**Amount you owe.** Subtract line 43 from line 37. For details on how to pay, see page 54. ▶			47	
48	Estimated tax penalty (see page 54).	48			

Third party designee

Do you want to allow another person to discuss this return with the IRS (see page 55)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ GEORGE BRETT Phone no. ▶ (888) 123-2255 Personal identification number (PIN) ▶ 38800

Sign here

Joint return? See page 18. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		TRAINER	( )
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	
		DIETICIAN	

Paid preparer's use only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no. ( )	

a Control number	22222	Void ☐	**For Official Use Only ►** **OMB No. 1545-0008**

b Employer identification number (EIN) 47-1938091	1 Wages, tips, other compensation 20,000.00	2 Federal income tax withheld 1,400.00
c Employer's name, address, and ZIP code LAST JOB INC 97 WHEATLEY AVE ST THOMAS NE 68410	3 Social security wages 20,000.00	4 Social security tax withheld 1,240.00
	5 Medicare wages and tips 20,000.00	6 Medicare tax withheld 290.00
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6204	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial TEST U; Last name GRASS; Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
74131 FESCUE DR ST THOMAS NE 68410	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	4064109	20,000.00	400.00			

Form **W-2** **Wage and Tax Statement** **2006**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

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a Control number	22222	Void ☐	**For Official Use Only ►** **OMB No. 1545-0008**

b Employer identification number (EIN) 02-5689124	1 Wages, tips, other compensation 18,000.00	2 Federal income tax withheld 210.00
c Employer's name, address, and ZIP code SNODGRASS FEED AND SEED 1 PLANTATION ST SORGHUM IA 50022	3 Social security wages 18,000.00	4 Social security tax withheld 1,116.00
	5 Medicare wages and tips 18,000.00	6 Medicare tax withheld 261.00
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6241	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial MAY B / Last name GRASS / Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
74131 FESCUE DR ST THOMAS NE 68410	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
IA	0 23456	18,000.00	0.00			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

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Schedule 2 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers (99) 2006

OMB No. 1545-0074

Name(s) shown on Form 1040A: TEST U & MAY B GRASS

Your social security number: 400 00 6204

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

- **Dependent care benefits**
- **Qualifying person(s)**
- **Qualified expenses**

Part I

Persons or organizations who provided the care

You **must** complete this part.

1

(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
ANN GRASSMEYER	1313 MOCKINGBIRD DR ST THOMAS NE 68410	47-1326395	3,000.00

(If you need more space, use the bottom of page 2.)

Did you receive **dependent care benefits?**

- **No** → Complete only Part II below.
- **Yes** → Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

Part II

Credit for child and dependent care expenses

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name — First	Last	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2006 for the person listed in column (a)
GREEN	GRASS	400 00 6245	3,000.00

3 Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 27. — 3 — 3,000.00

4 Enter your **earned income.** See the instructions. — 4 — 20,000.00

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4. — 5 — 18,000.00

6 Enter the **smallest** of line 3, 4, or 5. — 6 — 3,000.00

7 Enter the amount from Form 1040A, line 22. — 7 — 37,000.00

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over — But not over	Decimal amount is	Over — But not over	Decimal amount is
$0—15,000	.35	$29,000—31,000	.27
15,000—17,000	.34	31,000—33,000	.26
17,000—19,000	.33	33,000—35,000	.25
19,000—21,000	.32	35,000—37,000	.24
21,000—23,000	.31	37,000—39,000	.23
23,000—25,000	.30	39,000—41,000	.22
25,000—27,000	.29	41,000—43,000	.21
27,000—29,000	.28	43,000—No limit	.20

8 — × .24

9 Multiply **line 6** by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions. — 9 — 720.00

10 Enter the amount from Form 1040A, line 28. — 10 — 923.00

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040A, line 29. — 11 — 720.00

Form **8812**

Department of the Treasury
Internal Revenue Service (99)

Additional Child Tax Credit

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

1040 1040A 1040NR 8812

OMB No. 1545-0074

2006

Attachment Sequence No. **47**

Name(s) shown on return: TEST U & MAY B GRASS

Your social security number: 400 00 6204

Part I — All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 42 of the Form 1040 instructions, page 39 of the Form 1040A instructions, or page 20 of the Form 1040NR instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	3,000.00
2	Enter the amount from Form 1040, line 53, Form 1040A, line 33, or Form 1040NR, line 48	2	0.00
3	Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit	3	3,000.00
4a	Enter your total earned income (see instructions on back)	4a	38,000.00
b	Nontaxable combat pay (see instructions on back)	4b	
5	Is the amount on line 4a more than $11,300? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☒ **Yes.** Subtract $11,300 from the amount on line 4a. Enter the result	5	26,700.00
6	Multiply the amount on line 5 by 15% (.15) and enter the result	6	4,005.00

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.

☒ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II — Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back	7	2,907.00
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 59, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 63. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, line 54, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 58.	8	0.00
9	Add lines 7 and 8	9	2,907.00
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 67. **1040A filers:** Enter the total of the amount from Form 1040A, line 40a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see instructions on back). **1040NR filers:** Enter the amount from Form 1040NR, line 61.	10	68.00
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	2,839.00
12	Enter the **larger** of line 6 or line 11	12	4,005.00

Next, enter the **smaller** of line 3 or line 12 on line 13.

Part III — Additional Child Tax Credit

13	**This is your additional child tax credit**	13	3,000.00

Enter this amount on Form 1040, line 68, Form 1040A, line 41, or Form 1040NR, line 62.

1040 1040A 1040NR

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits
(Hope and Lifetime Learning Credits)

► See instructions.
► Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2006

Attachment Sequence No. 50

Name(s) shown on return: TEST U & MAY B GRASS

Your social security number: 400 00 6204

Caution: *You **cannot** take the Hope credit and the lifetime learning credit for the **same student** in the same year.*

Part I Hope Credit. Caution: *You cannot take the Hope credit for more than 2 tax years for the same student.*

1	(a) Student's name (as shown on page 1 of your tax return) First name / Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). **Do not** enter more than $2,200* for each student.	(d) Enter the **smaller** of the amount in column (c) or $1,100**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
	GRAY GRASS	400 00 6242	2,200.00	1,100.00	3,300.00	1,650.00

* For each student who attended an eligible educational institution in the Gulf Opportunity Zone, **do not** enter more than $4,400.
** For each student who attended an eligible educational institution in the Gulf Opportunity Zone, enter the **smaller** of the amount in column (c) or $2,200.

2	**Tentative Hope credit.** Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ►	2	1,650.00

Part II Lifetime Learning Credit

3	(a) Student's name (as shown on page 1 of your tax return) First name / Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)

4	Add the amounts on line 3, column (c), and enter the total	4	
5a	Enter the **smaller** of line 4 or $10,000	5a	
b	For students who attended an eligible educational institution in the Gulf Opportunity Zone, enter the smaller of $10,000 or their qualified expenses included on line 4 (see special rules on page 3)	5b	
c	Subtract line 5b from line 5a	5c	
6a	Multiply line 5b by 40% (.40)	6a	
b	Multiply line 5c by 20% (.20)	6b	
c	**Tentative lifetime learning credit.** Add lines 6a and 6b and go to Part III	6c	

Part III Allowable Education Credits

7	Tentative education credits. Add lines 2 and 6c			7	1,650.00
8	Enter: $110,000 if married filing jointly; $55,000 if single, head of household, or qualifying widow(er)	8	110,000.00		
9	Enter the amount from Form 1040, line 38*, or Form 1040A, line 22	9	37,000.00		
10	Subtract line 9 from line 8. If zero or less, **stop;** you cannot take any education credits	10	73,000.00		
11	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	11	20,000.00		
12	If line 10 is equal to or more than line 11, enter the amount from line 7 on line 13 and go to line 14. If line 10 is less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)			12	× .
13	Multiply line 7 by line 12 ►			13	1,650.00
14	Enter the amount from Form 1040, line 46, or Form 1040A, line 28			14	923.00
15	Enter the total, if any, of your credits from Form 1040, lines 47 through 49, or Form 1040A, lines 29 and 30	15	720.00		
16	Subtract line 15 from line 14. If zero or less, **stop;** you cannot take any education credits	16	203.00		
17	**Education credits.** Enter the **smaller** of line 13 or line 16 here and on Form 1040, line 50, or Form 1040A, line 31			17	203.00

* If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

nebraska department of revenue

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006
or other taxable year:
, 2006 through ,

FORM 1040N

2006

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

LABEL HERE

First Name(s) and Initial(s)	Last Name	
TEST U & MAY B GRASS		
Current Home Address (Number and Street or Rural Route and Box Number)		
74131 FESCUE DR		
City, Town, or Post Office	State	Zip Code
SAINT THOMAS	NE	68410

PLACE LABEL HERE

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number	Spouse's Social Security No.	High School District Code
400 00 6204	400 00 6241	6 6 6 6 1 1 1

(must be entered using high school codes beginning on page 17)

(1) ☐ Farmer/Rancher (2) ☐ Active Military (1) ☐ Deceased (first name & date of death): / /

1 Federal Filing Status
(1) ☐ Single
(2) ☒ Married, filing joint
(3) ☐ Married, filing separate – Spouse's S. S. No.: and Full Name
(4) ☐ Head of Household
(5) ☐ Widow(er) with dependent children

FOLD • HERE

2a Check if **YOU were**: (1) ☐ **65** or older (2) ☒ Blind
SPOUSE was: (3) ☐ **65** or older (4) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5) ☐

3 Type of Return
(1) ☒ Resident
(2) ☐ Partial-year resident from - ,2006 to , 2006 (**attach** Schedule III)
(3) ☐ Nonresident (**attach** Schedule III)

4	**Federal exemptions** (number of exemptions claimed on your 2006 federal return)			4	5
5	Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)			5	37,000.00

If you entered -0- tax on: Federal Form 1040EZ, line 11; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

6	Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter $8,580 if married-joint or qualified widow[er]; $5,130 if single; $7,550 if head of household; or $4,290 if married-separate)	6	9,610.00		
7	Total itemized deductions (Federal Schedule A, line 28 – see instructions)	7			
8	State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)	8			
9	Nebraska itemized deductions (line 7 minus line 8)	9			
10	Enter the amount from line 6 or line 9, whichever is greater (see instructions)			10	9,610.00
11	Nebraska income before adjustments (line 5 minus line 10)			11	27,390.00
12	Adjustments increasing federal AGI (line 47, from **attached** Nebraska Schedule I)	12			
13	Adjustments decreasing federal AGI (line 57, from **attached** Nebraska Schedule I)	13			
	If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)				
14	**Tax table income** (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-			14	27,390.00
15	Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)	15	937.00		
16	Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions)	16			
17	**Total Nebraska tax** before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38			17	937.00

Please Attach State Copy of W-2 Here

Please Attach Check or Money Order Here

18 Amount from line 17 (Total Nebraska tax)			18	937.00
19 Nebraska **personal exemption credit for residents only** ($106 per exemption)	19	530.00		
20 Credit for tax paid to another state *(**attach** Nebraska Schedule II and the other state's return).* Check this box if reporting AMT credit ☐	20	456.00		
21 Credit for the elderly or disabled *(**attach** copy of Federal Schedule R/ Schedule 3* —see instructions)	21			
22 CDAA credit (see instructions)	22			
23 Form 3800N nonrefundable credit *(**attach** Form 3800N)*	23			
24 Form 829N credit (see instructions)	24			
25 Nebraska child/dependent care credit, if line 5 is more than $29,000 (see page 8 of instructions)	25	180.00		
26 Nebraska Charitable Endowment Tax credit (**Attach** statement — most taxpayers cannot claim this credit; see instructions to determine if you qualify)	26			
27 Total nonrefundable credits (add lines 19 through 26)			27	1,166.00
28 Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). **If result is more than your federal tax liability** (and line 12 is less than $5,000), see instructions. If entering federal tax, check box ☐ , and **attach** federal return copy			28	0.00
29 Nebraska income tax withheld *(**attach** 2006 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)*	29	400.00		
30 2006 estimated tax payments (include 2005 overpayment credited to 2006 and any payments submitted with an extension request)	30			
31 Form 3800N refundable credit (**attach** Form 3800N)	31			
32 Nebraska child/dependent care refundable credit, if line 5 is $29,000 or less (see page 9 of instr. and **attach** copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441, or Nebraska Form 2441N)	32			
33 Beginning Farmer credit (**attach** certificate)	33			
34 Nebraska earned income credit. Number of qualifying children ▶ 97 [2] Federal credit 98 $ 68 .00 x .08 (8%). **Attach** federal return, pages 1 and 2 – see instructions)	34	5.00		
35 Add lines 29, 30, 31, 32, 33, and 34			35	405.00
36 Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)			36	
37 **Total tax and penalty for underpayment of estimated tax.** Add lines 28 and 36			37	0.00
38 **TOTAL AMOUNT DUE**. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. **For credit card payment check here** ☐ **and see page 5 of instructions**			38	
39 If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you **OVERPAID**			39	405.00
40 Amount of line 39 you want **APPLIED TO YOUR 2007 ESTIMATED TAX**	40			
41 Nongame and Endangered Species Fund **DONATION** of $1.00 or more	41			
42 Nebraska campaign finance **CONTRIBUTION** of $1.00 or more	42	5.00		
43 Amount of line 39 you want **REFUNDED** to you (line 39 minus lines 40, 41, and 42). **Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days...**			43	400.00

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

44a Routing Number 1 0 4 0 0 0 0 5 8

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44b Type of Account 2 1 = Checking 2 = Savings

44c Account Number 1 3 1 6 1 8 4 5 4 8

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

Direct Deposit

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

▶ Your Signature	Date	▶ Signature of Preparer if Other Than Taxpayer	Date
▶ Spouse's Signature (if filing jointly, **both** must sign)	( ) Daytime Phone	Address	( ) Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

nebraska department of revenue

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

FORM 1040N Schedules I, II, and III **2006**

Name as Shown on Form 1040N: TEST U & MAY B GRASS

Social Security Number: 400 | 00 | 6204

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A — Adjustments Increasing Federal AGI

45 a Total interest income from **all state and local obligations** (municipal bonds) exempt from federal tax:
List type(s) and total amount: ______ **45 a** $______

b Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):
List type(s) and amount: ______ **45 b** $______
Enter the result of line 45a minus line 45b **45**

46 Other adjustments increasing income (see page 11 instructions)..... **46**

47 Total **adjustments increasing income** (total lines 45 and 46).
Enter here and on line 12, Form 1040N **47**

PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 11-13 of the Nebraska booklet

48 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions) **48**

49 a Interest and dividend income from U.S. government obligations (list below or attach sch. — see instr.)
List type(s) and amount: ______ **49 a** $______

b List fund name, total dividend, and percent of **regulated investment company dividend(s) from U.S. obligations:** ______
Total dividend: $ ______ x ______ % = **49 b** $______
Enter total of lines 49a and 49b **49**

50 Taxable Tier I or II benefits paid by the **Railroad Retirement Board.** Attach all Form(s) 1099 (see instr.):
List type(s) and amount: ______ Enter line 50 total:..... **50**

51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions) **51**

52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions) **52**

53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on page 12 of instructions) **53**

54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions)..... **54**

55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions)..... **55**

56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income.
List type(s) and amount: ______ **56**

57 Total **adjustments decreasing income** (total lines 48 through 56). Enter here and on line 13, Form 1040N **57**

NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

• **Complete a separate Schedule II for each state. See page 13 instructions.**
• **A complete copy of the return filed with another state must be attached.**
• **If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:** IOWA - State #1

58 Nebraska income tax (line 17, Form 1040N)..... **58** 937.00

59 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state) **59** 18,000.00

60 Calculated tax credit (see instructions)

Line 5 + Line 12 - Line 13 = Total: 37,000 + 0 - 0 = $\frac{\text{Line 59}}{\text{Total}}$ = $\frac{18,000}{37,000}$ x Line 58 937 ..... **60** 456.00

61 Tax due and paid to another state (do not enter amount withheld for the other state) **61** 665.00

62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N.... **62** 456.00

8-418-2006

printed with soy ink on recycled paper

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2006** (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 — OMB No. 1545-0074

Label

(See instructions on page 16.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial: TEST E	Last name: RATT	**Your social security number:** 400 00 6205
If a joint return, spouse's first name and initial: WHARF B	Last name: RATT	**Spouse's social security number:** 400 00 6251
Home address (number and street). If you have a P.O. box, see page 16.: 452 MOUSETRAP CT	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.: GRANT NE 69140		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ [X] **You** [X] **Spouse**

Filing Status

Check only one box.

1 [ ] Single
2 [X] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [ ] Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b [X] **Spouse**

Boxes checked on 6a and 6b 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 19)
			[ ]
			[ ]
			[ ]
			[ ]

If more than four dependents, see page 19.

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see page 20)**

Dependents on 6c not entered above

d Total number of exemptions claimed — **Add numbers on lines above ▶** 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	13,000.00
8a	**Taxable** interest. Attach Schedule B if required		8a	1,250.00
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends (see page 23)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)		10	1,250.00
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	46,150.00
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ [ ]		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount (see page 25) 15b	
16a	Pensions and annuities	16a	b Taxable amount (see page 26) 16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount (see page 27) 20b	
21	Other income. List type and amount (see page 29)		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	61,650.00

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	One-half of self-employment tax. Attach Schedule SE	27	3,261.00		
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction (see page 29)	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction (see page 31)	32			
33	Student loan interest deduction (see page 33)	33			
34	Jury duty pay you gave to your employer	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 31a and 32 through 35			36	3,261.00
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	58,389.00

Tax and Credits

Standard Deduction for—
- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, $5,150

Married filing jointly or Qualifying widow(er), $10,300

Head of household, $7,550

38	Amount from line 37 (adjusted gross income)			38	58,389.00
39a	Check if: ☐ **You** were born before January 2, 1942, ☐ Blind. ☐ **Spouse** was born before January 2, 1942, ☐ Blind. **Total boxes checked ▶ 39a**				
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b ☐				
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40	17,571.00
41	Subtract line 40 from line 38			41	40,818.00
42	If line 38 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d			42	6,600.00
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	34,218.00
44	**Tax** (see page 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972			44	4,379.00
45	**Alternative minimum tax** (see page 39). Attach Form 6251			45	
46	Add lines 44 and 45 ▶			46	4,379.00
47	Foreign tax credit. Attach Form 1116 if required	47			
48	Credit for child and dependent care expenses. Attach Form 2441	48			
49	Credit for the elderly or the disabled. Attach Schedule R	49			
50	Education credits. Attach Form 8863	50			
51	Retirement savings contributions credit. Attach Form 8880	51			
52	Residential energy credits. Attach Form 5695	52			
53	Child tax credit (see page 42). Attach Form 8901 if required	53			
54	Credits from: **a** ☐ Form 8396 **b** ☐ Form 8839 **c** ☐ Form 8859	54			
55	Other credits: **a** ☐ Form 3800 **b** ☐ Form 8801 **c** ☐ Form ____	55			
56	Add lines 47 through 55. These are your **total credits**			56	0.00
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶			57	4,379.00

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	6,521.00
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2, box 9	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your **total tax** ▶	63	10,900.00

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	2,210.00		
65	2006 estimated tax payments and amount applied from 2005 return	65	8,500.00		
66a	**Earned income credit (EIC)**	66a			
b	Nontaxable combat pay election ▶ 66b				
67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67			
68	Additional child tax credit. Attach Form 8812	68			
69	Amount paid with request for extension to file (see page 60)	69			
70	Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	70			
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71			
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶			72	10,710.00

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you **overpaid**			73	
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			74a	
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings				
▶ d	Account number				
75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶	75			

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶			76	190.00
77	Estimated tax penalty (see page 62)	77			

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ George Brett   Phone no. ▶ (402) 227-2255   Personal identification number (PIN) ▶ 38800

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		INVENTOR	( )
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	
		SALES PERSON	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no. ( )	

a Control number	22222	Void ☐	For Official Use Only ► OMB No. 1545-0008	
b Employer identification number (EIN) 47-0817852			1 Wages, tips, other compensation 13,000.00	2 Federal income tax withheld 2,210.00
c Employer's name, address, and ZIP code THE CHEESE WAREHOUSE 16 RIVERSIDE DR GRANT, NE 69140			3 Social security wages 13,000.00	4 Social security tax withheld 806.00
			5 Medicare wages and tips 13,000.00	6 Medicare tax withheld 189.00
			7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6251			9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial WHARF B	Last name RATT	Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
452 MOUSETRAP CT GRANT, NE 69140			13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
			14 Other	12c Code
f Employee's address and ZIP code				12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	4545001	13,000.00	1,000.00			

Form **W-2** **Wage and Tax Statement** **2006**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

SCHEDULES A&B (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► **Attach to Form 1040.** ► **See Instructions for Schedules A&B (Form 1040).**

OMB No. 1545-0074

2006

Attachment Sequence No. **07**

Name(s) shown on Form 1040: TEST E & WHARF B RATT

Your social security number: 400 00 6205

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-1)	1	5,000.00		
	2	Enter amount from Form 1040, line 38 [2] 58,389.00				
	3	Multiply line 2 by 7.5% (.075)	3	4,379.00		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	621.00
Taxes You Paid (See page A-3.)	5	State and local income taxes	5	1,000.00		
	6	Real estate taxes (see page A-3)	6	4,200.00		
	7	Personal property taxes	7	450.00		
	8	Other taxes. List type and amount ►	8	250.00		
	9	Add lines 5 through 8			9	5,900.00
Interest You Paid (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10	6,250.00		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ►	11			
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See page A-4 for special rules	12			
	13	Investment interest. Attach Form 4952 if required. (See page A-4.)	13			
	14	Add lines 10 through 13			14	6,250.00
Gifts to Charity	15	Gifts by cash or check. If you made any gift of $250 or more, see page A-5	15	4,800.00		
If you made a gift and got a benefit for it, see page A-4.	16	Other than by cash or check. If any gift of $250 or more, see page A-5. You **must** attach Form 8283 if over $500	16			
	17	Carryover from prior year	17			
	18	Add lines 15 through 17			18	4,800.00
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-6.)			19	
Job Expenses and Certain Miscellaneous Deductions (See page A-6.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ►	20			
	21	Tax preparation fees	21			
	22	Other expenses—investment, safe deposit box, etc. List type and amount ►	22			
	23	Add lines 20 through 22	23			
	24	Enter amount from Form 1040, line 38 [24]				
	25	Multiply line 24 by 2% (.02)	25			
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-			26	
Other Miscellaneous Deductions	27	Other—from list on page A-7. List type and amount ►			27	
Total Itemized Deductions	28	Is Form 1040, line 38, over $150,500 (over $75,250 if married filing separately)? ☒ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. ☐ **Yes.** Your deduction may be limited. See page A-7 for the amount to enter. ►			28	17,571.00
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here ► ☐				

nebraska department of revenue

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006
or other taxable year:
, 2006 through ,

FORM 1040N

2006

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

LABEL HERE

PLACE LABEL HERE

First Name(s) and Initial(s)	Last Name
TEST E & WHARF B	RATT

Current Home Address (Number and Street or Rural Route and Box Number)
452 MOUSETRAP CT

City, Town, or Post Office	State	Zip Code
GRANT	NE	69140

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number	Spouse's Social Security No.	High School District Code
400 00 6205	400 00 6251	6 8 6 8 0 2 0

(must be entered using high school codes beginning on page 17)

(1) ☐ Farmer/Rancher (2) ☐ Active Military (1) ☐ Deceased (first name & date of death): / /

FOLD • HERE

1 Federal Filing Status
(1) ☐ Single
(2) ☒ Married, filing joint
(3) ☐ Married, filing separate – Spouse's S. S. No.: ____ and Full Name
(4) ☐ Head of Household
(5) ☐ Widow(er) with dependent children

2a Check if **YOU were**: (1) ☐ **65** or older (2) ☐ Blind
SPOUSE was: (3) ☐ **65** or older (4) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5) ☐

3 Type of Return
(1) ☒ Resident
(2) ☐ Partial-year resident from - ,2006 to - , 2006 (**attach** Schedule III)
(3) ☐ Nonresident (**attach** Schedule III)

Please Attach State Copy of W-2 Here

Please Attach Check or Money Order Here

4	**Federal exemptions** (number of exemptions claimed on your 2006 federal return)			4	2
5	Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)			5	58,389.00

If you entered -0- tax on: Federal Form 1040EZ, line 11; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐. (Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

6	Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter $8,580 if married-joint or qualified widow[er]; $5,130 if single; $7,550 if head of household; or $4,290 if married-separate)	6	8,580.00		
7	Total itemized deductions (Federal Schedule A, line 28 – see instructions)	7	17,571.00		
8	State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)	8	1,000.00		
9	Nebraska itemized deductions (line 7 minus line 8)	9	16,571.00		
10	Enter the amount from line 6 or line 9, whichever is greater (see instructions)			10	16,571.00
11	Nebraska income before adjustments (line 5 minus line 10)			11	41,818.00
12	Adjustments increasing federal AGI (line 47, from **attached** Nebraska Schedule I)	12			
13	Adjustments decreasing federal AGI (line 57, from **attached** Nebraska Schedule I)	13	2,225.00		
	If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)				
14	**Tax table income** (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-			14	39,593.00
15	Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)	15	1,506.00		
16	Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions)	16			
17	**Total Nebraska tax** before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38			17	1,506.00

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8-417-2006

18	Amount from line 17 (Total Nebraska tax)			18	1,506.00
19	Nebraska **personal exemption credit for residents only** ($106 per exemption)	19	212.00		
20	Credit for tax paid to another state *(**attach** Nebraska Schedule II and the other state's return).* Check this box if reporting AMT credit ☐	20			
21	Credit for the elderly or disabled *(**attach** copy of Federal Schedule R/ Schedule 3* —see instructions)	21			
22	CDAA credit (see instructions)	22			
23	Form 3800N nonrefundable credit *(**attach** Form 3800N)*	23			
24	Form 829N credit (see instructions)	24			
25	Nebraska child/dependent care credit, if line 5 is more than $29,000 (see page 8 of instructions)	25			
26	Nebraska Charitable Endowment Tax credit (**Attach** statement — most taxpayers cannot claim this credit; see instructions to determine if you qualify)	26			
27	Total nonrefundable credits (add lines 19 through 26)			27	212.00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). **If result is more than your federal tax liability** (and line 12 is less than $5,000), see instructions. If entering federal tax, check box ☐ , and **attach** federal return copy			28	1,294.00
29	Nebraska income tax withheld *(**attach** 2006 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)*	29	1,000.00		
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and any payments submitted with an extension request)	30	500.00		
31	Form 3800N refundable credit **(attach** Form 3800N)	31			
32	Nebraska child/dependent care refundable credit, if line 5 is $29,000 or less (see page 9 of instr. and **attach** copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441, or Nebraska Form 2441N)	32			
33	Beginning Farmer credit (**attach** certificate)	33			
34	Nebraska earned income credit. Number of qualifying children ▶ **97** ____ Federal credit **98** $ ________ .00 x .08 (8%). **Attach** federal return, pages 1 and 2 – see instructions)	34			
35	Add lines 29, 30, 31, 32, 33, and 34			35	1,500.00
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)			36	
37	**Total tax and penalty for underpayment of estimated tax.** Add lines 28 and 36			37	1,500.00
38	**TOTAL AMOUNT DUE**. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. **For credit card payment check here** ☐ **and see page 5 of instructions**			38	
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you **OVERPAID**			39	206.00
40	Amount of line 39 you want **APPLIED TO YOUR 2007 ESTIMATED TAX**	40			
41	Nongame and Endangered Species Fund **DONATION** of $1.00 or more	41	6.00		
42	Nebraska campaign finance **CONTRIBUTION** of $1.00 or more	42			
43	Amount of line 39 you want **REFUNDED** to you (line 39 minus lines 40, 41, and 42). **Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days.**			43	200.00

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

44a Routing Number ☐☐☐☐☐☐☐☐☐ **44b** Type of Account ☐ 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

Direct Deposit

44c Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

sign here

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

Keep a copy of this return for your records.

Your Signature ____ Date ____ Signature of Preparer if Other Than Taxpayer ____ Date ____

Spouse's Signature (if filing jointly, **both** must sign) ____ ( ) Daytime Phone ____ Address ____ ( ) Daytime Phone ____

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**

Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

nebraska department of revenue

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

FORM 1040N Schedules I, II, and III **2006**

Name as Shown on Form 1040N: TEST E & WHARF B RATT

Social Security Number: 400 | 00 | 6205

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

DRAFT 11/13/2006

PART A — Adjustments Increasing Federal AGI

45 a Total interest income from **all state and local obligations** (municipal bonds) exempt from federal tax: List type(s) and total amount: ______ **45 a** $______		
b Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet): List type(s) and amount: ______ **45 b** $______		
Enter the result of line 45a minus line 45b	45	
46 Other adjustments increasing income (see page 11 instructions)	46	
47 Total **adjustments increasing income** (total lines 45 and 46). Enter here and on line 12, Form 1040N	47	

PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 11-13 of the Nebraska booklet

48 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions)	48	1,250.00
49 a Interest and dividend income from U.S. government obligations (list below or attach sch. — see instr.) List type(s) and amount: ______ **49 a** $______		
b List fund name, total dividend, and percent of **regulated investment company dividend(s) from U.S. obligations:** ______ Total dividend: $ ______ x ______ % = **49 b** $______		
Enter total of lines 49a and 49b	49	
50 Taxable Tier I or II benefits paid by the **Railroad Retirement Board.** Attach all Form(s) 1099 (see instr.): List type(s) and amount: ______ Enter line 50 total:	50	
51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions)	51	
52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions)	52	500.00
53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on page 12 of instructions)	53	300.00
54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions)	54	175.00
55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions)	55	
56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income. List type(s) and amount: ______	56	
57 Total **adjustments decreasing income** (total lines 48 through 56). Enter here and on line 13, Form 1040N	57	2,225.00

NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- **Complete a separate Schedule II for each state. See page 13 instructions.**
- **A complete copy of the return filed with another state must be attached.**
- **If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:**

58 Nebraska income tax (line 17, Form 1040N)	58	
59 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	59	
60 Calculated tax credit (see instructions) Line 59 / (Line 5 + Line 12 - Line 13 = Total) ___ + ___ - ___ = ______ x Line 58 ______	60	
61 Tax due and paid to another state (do not enter amount withheld for the other state)	61	
62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N	62	

8-418-2006

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3. Building and Loan Associations,
4. Postal Savings Accounts (discontinued in 1966),
5. Export Import Bank bonds,
6. Federal or State Credit Unions,
7. Interest on debentures issued to mortgagees of mortgages foreclosed under the National Housing Act if insured before February 3, 1938,
8. Interest on federal income tax refunds,
9. Farmers Home Administration,
10. New Community debentures,
11. Merchant Marine bonds,
12. Ship Financing bonds,
13. U.S. Merchant Marine Ship notes,
14. U.S. Merchant Marine Offshore Ship Services notes,
15. Federal Home Loan Mortgage Corporation,
16. World Bank,
17. International Bank for Reconstruction and Development bonds,
18. Asian Development Bank notes and bonds,
19. Inter-American Development Bank bonds,
20. Interest from U.S. Government Life Insurance (unless exempted by I.R.C. section 101[d][1][B]),
21. Bankers' Acceptance,
22. Certificates of Deposit,
23. Penn Central Transportation certificates,
24. Federal Financing Bank,
25. Federal National Mortgage Association (FNMA's),
26. Federal Mortgage Corporation (FMC's)
27. Government National Mortgage Association (GNMA's),
28. Chrysler Corporation secured notes,
29. Lockheed convertible bonds, and
30. Washington Metropolitan Area Transit Authority bonds.

LINE 49b. GOVERNMENT MONEY MARKET OR MUTUAL FUNDS. Certain government money market or mutual funds issued by regulated investment companies claim to be obligations of the U.S. government.

Nebraska law provides that dividends from a regulated investment company investing directly in exempt U.S. government obligations are **deductible to the extent they represent exempt U.S. government obligations.** To claim a deduction on line 49b, the fund must issue to the holder a statement showing the percent of the dividend which represents exempt U.S. government obligations. If you have received a dividend from such a fund, you must list on line 49b the name of the fund and the portion of the dividend representing exempt U.S. government obligations.

Repurchase agreements. Interest income from repurchase agreements involving U.S. government obligations **is not** deductible as U.S. government interest, and **cannot** be taken as an adjustment decreasing federal adjusted gross income on line 49. Capital gains from the sale of U.S. government obligations are not deductible.

LINE 50. RAILROAD RETIREMENT BOARD PENSION PAYMENTS. List any federally taxed Tier I or II retirement benefits paid by the Railroad Retirement Board (RRB). This includes any dual vested benefits or supplemental annuities. Also report any unemployment or sickness insurance payments made by the RRB. Attach a copy of Forms RRB-1099 and RRB-1099-R from the RRB.

LINE 51. SPECIAL CAPITAL GAINS DEDUCTION. Nebraska resident individuals may elect to deduct from their adjusted gross income the gain received from the sale or exchange of capital stock of a "qualified" corporation acquired either because of employment by the corporation or while employed by the "qualified" corporation. Individuals are entitled to one election during their lifetime for the capital stock of one "qualified" corporation.

Special Capital Gains Election Computation, Form 4797N, and a copy of Federal Schedule D must be attached to your Form 1040N to report your election. The amount of the deductible capital gain is entered on line 51.

LINE 52. NEBRASKA COLLEGE SAVINGS PLAN. Nebraska allows a subtraction from an account owner's federal adjusted gross income for the amount of annual contributions made to the Nebraska College Savings Plan administered by the State Treasurer who has contracted with Union Bank of Lincoln. The maximum annual exempt contribution per return is $1,000 ($500 married filing separately). You cannot deduct contributions made to other states' plans on line 52. **Only the account owner may claim this deduction.**

Donations, gifts, and grants to the Nebraska educational savings plan trust for deposit to the endowment fund are, to the extent not deducted for federal income tax purposes, allowed as a subtraction from the donor's federal adjusted gross income on Line 52. You must enclose a **copy of the letter** of receipt from the State Treasurer's office acknowledging the gift received.

LINE 53. BONUS DEPRECIATION SUBTRACTION. Use the worksheet below to compute the amount to report on line 53 of Nebraska Schedule I. For any bonus depreciation added back on a Nebraska return for tax years 2000, 2001, and/or 2002, you can claim a deduction for tax year 2006 for the second 20 percent of the total amount previously added back. For tax years 2003, 2004, and 2005 you can claim a deduction for tax year 2006 for the first 20 percent.

LINE 53 WORKSHEET

Tax Year	Bonus Depreciation Add-Back Column A	Column B
2000	$ ____	
2001	$ ____	
2002	$ 625	
2003		$ ____
2004		$ ____
2005		$ ____
Totals	$ 625	$ 875
Multiply by:	x .20	x .20
Col. A and B – Totals	$ 125	$ 175
Amount to report on line 53 – add Columns A and B – Totals		$ 300

LINE 54. ENHANCED SECTION 179 SUBTRACTION. For tax year 2006, you can deduct 20 percent of the total amount previously added back in 2003, 2004, and 2005.

LINE 55. NEBRASKA LONG TERM CARE SAVINGS PLAN CONTRIBUTION. Nebraska allows a deduction on line 55 for the amount of annual contributions made to the Nebraska Long Term Care Savings Plan administered by the State Treasurer. The maximum annual exempt contribution per return is $1,000 ($2,000 married filing joint). **Earnings generated** from

DECEASED TEST R PATIENCE 10/15/2006

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2006 (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 OMB No. 1545-0074

Label (See instructions on page 16.) **Use the IRS label.** Otherwise, please print or type.

LABEL HERE

Your first name and initial: TEST R	Last name: PATIENCE	Your social security number: 400 00 6206
If a joint return, spouse's first name and initial: IONA M	Last name: PATIENCE	Spouse's social security number: 400 00 6261
Home address (number and street). If you have a P.O. box, see page 16.: 1614 STOCK RD	Apt. no.	You **must** enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.: PENDER NE 68047		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ [X] **You** [X] **Spouse**

Filing Status

Check only one box.

1 [ ] Single
2 [X] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [ ] Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b [X] **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 19)
CHARLES	PATIENCE	400 00 6262	SON	✓
BETTY	PATIENCE	400 00 6263	DAUGHTER	✓

If more than four dependents, see page 19.

No. of children on 6c who:
- lived with you: 2
- did not live with you due to divorce or separation (see page 20)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶ 4

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	174,000.00
8a	**Taxable** interest. Attach Schedule B if required	8a	
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 23)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	1,000.00
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ [ ]	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions 15a; b Taxable amount (see page 25)	15b	
16a	Pensions and annuities 16a; b Taxable amount (see page 26)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits 20a; b Taxable amount (see page 27)	20b	
21	Other income. List type and amount (see page 29)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	175,000.00

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction (see page 29)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 33)	33	
34	Jury duty pay you gave to your employer	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶	37	175,000.00

Tax and Credits

38	Amount from line 37 (adjusted gross income)		175,000.00
39a	Check if: ☐ **You** were born before January 2, 1942, ☐ Blind. ☐ **Spouse** was born before January 2, 1942, ☐ Blind. **Total boxes checked** ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		10,300.00
41	Subtract line 40 from line 38		164,700.00
42	If line 38 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d		13,200.00
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		151,500.00
44	**Tax** (see page 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972		31,824.00
45	**Alternative minimum tax** (see page 39). Attach Form 6251		
46	Add lines 44 and 45 ▶		31,824.00
47	Foreign tax credit. Attach Form 1116 if required		
48	Credit for child and dependent care expenses. Attach Form 2441	1,200.00	
49	Credit for the elderly or the disabled. Attach Schedule R		
50	Education credits. Attach Form 8863		
51	Retirement savings contributions credit. Attach Form 8880		
52	Residential energy credits. Attach Form 5695		
53	Child tax credit (see page 42). Attach Form 8901 if required		
54	Credits from: **a** ☐ Form 8396 **b** ☐ Form 8839 **c** ☐ Form 8859		
55	Other credits: **a** ☐ Form 3800 **b** ☒ Form 8801 **c** ☐ Form ____	1,000.00	
56	Add lines 47 through 55. These are your **total credits**		2,200.00
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶		29,624.00

Standard Deduction for—

- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, $5,150

Married filing jointly or Qualifying widow(er), $10,300

Head of household, $7,550

Other Taxes

58	Self-employment tax. Attach Schedule SE	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	
61	Advance earned income credit payments from Form(s) W-2, box 9	
62	Household employment taxes. Attach Schedule H	
63	Add lines 57 through 62. This is your **total tax** ▶	29,624.00

Payments

64	Federal income tax withheld from Forms W-2 and 1099	39,800.00	
65	2006 estimated tax payments and amount applied from 2005 return		
66a	**Earned income credit (EIC)**		
b	Nontaxable combat pay election ▶ 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 60)		
68	Additional child tax credit. Attach Form 8812		
69	Amount paid with request for extension to file (see page 60)		
70	Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885		
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required		
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶		39,800.00

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you **overpaid**	10,176.00
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	10,176.00
▶ b	Routing number 104000058 ▶ **c** Type: ☐ Checking ☒ Savings	
▶ d	Account number 149162536	
75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶ 75	

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶	
77	Estimated tax penalty (see page 62) 77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		UNDERWRITER	(402) 663-8463
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation CFO	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
FILING AS SURVIVING SPOUSE			
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no.	( )

a Control number	22222	Void ☐	**For Official Use Only ▶** **OMB No. 1545-0008**

b Employer identification number (EIN) 47-2442825	1 Wages, tips, other compensation 150,000.00	2 Federal income tax withheld 35,000.00
c Employer's name, address, and ZIP code NIEDLE'S FINANCING 147 HAYSTACK AVE PENDER, NE 68047	3 Social security wages 150,000.00	4 Social security tax withheld 5,840.00
	5 Medicare wages and tips 150,000.00	6 Medicare tax withheld 1,366.00
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6206	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial TEST R / Last name PATIENCE / Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
1614 STOCK ROAD PENDER, NE 68047	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	169289	150,000.00	9,750.00			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

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a Control number	22222	Void ☐	**For Official Use Only ▶** **OMB No. 1545-0008**

b Employer identification number (EIN) 47-0343729	1 Wages, tips, other compensation 24,000.00	2 Federal income tax withheld 4,800.00
c Employer's name, address, and ZIP code PENDER TRACTOR AND IMPLEMENTS 1400 S 1ST ST PENDER, NE 68047	3 Social security wages 24,000.00	4 Social security tax withheld 1,488.00
	5 Medicare wages and tips 24,000.00	6 Medicare tax withheld 348.00
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6261	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial IONA M / Last name PATIENCE / Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
1614 STOCK RD PENDER, NE 68047	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	7563696	24,000.00	0.00			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

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Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

OMB No. 1545-0074

2006

Attachment Sequence No. 21

Name(s) shown on return: TEST R & IONA M PATIENCE

Your social security number: 400 00 6206

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

Part I **Persons or Organizations Who Provided the Care—**You **must** complete this part.
(If you need more space, use the bottom of page 2.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
PENDERCARE	1700 CARING ST PENDER NE 68047	47-0256441	2,500.00
KIDS R US	1400 PLAYGROUND CT PENDER NE 68047	47-0324625	1,500.00

Did you receive **dependent care benefits?**
- No ▶ Complete only Part II below.
- Yes ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62, or Form 1040NR, line 57.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name — First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2006 for the person listed in column (a)
CHARLES	PATIENCE	400 00 6262	3,000.00
BETTY	PATIENCE	400 00 6263	3,000.00

3 Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 33 . . . **3** 6,000.00

4 Enter your **earned income.** See instructions . . . **4** 150,000.00

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others,** enter the amount from line 4 . . . **5** 24,000.00

6 Enter the **smallest** of line 3, 4, or 5 . . . **6** 6,000.00

7 Enter the amount from Form 1040, line 38, or Form 1040NR, line 36 . . . **7** 175,000.00

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is: Over — But not over	Decimal amount is	If line 7 is: Over — But not over	Decimal amount is
$0—15,000	.35	$29,000—31,000	.27
15,000—17,000	.34	31,000—33,000	.26
17,000—19,000	.33	33,000—35,000	.25
19,000—21,000	.32	35,000—37,000	.24
21,000—23,000	.31	37,000—39,000	.23
23,000—25,000	.30	39,000—41,000	.22
25,000—27,000	.29	41,000—43,000	.21
27,000—29,000	.28	43,000—No limit	.20

8 × .20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions . . . **9** 1,200.00

10 Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47, or Form 1040NR, line 43, minus any amount on Form 1040NR, line 44 . . . **10** 31,824.00

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48, or Form 1040NR, line 45 . . . **11** 1,200.00

Part III Dependent Care Benefits

12	Enter the total amount of **dependent care benefits** you received in 2006. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership			12	
13	Enter the amount, if any, you carried over from 2005 and used in 2006 during the grace period. See instructions			13	
14	Enter the amount, if any, you forfeited or carried forward to 2007. See instructions			14	( )
15	Combine lines 12 through 14. See instructions			15	
16	Enter the total amount of **qualified expenses** incurred in 2006 for the care of the **qualifying person(s)**	16			
17	Enter the **smaller** of line 15 or 16	17			
18	Enter your **earned income.** See instructions	18			
19	Enter the amount shown below that applies to you. • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see the instructions for the amount to enter. • All others, enter the amount from line 18.	19			
20	Enter the **smallest** of line 17, 18, or 19	20			
21	Enter the amount from line 12 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-			21	
22	Subtract line 21 from line 15	22			
23	Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19)			23	
24	**Deductible benefits.** Enter the **smallest** of line 20, 21, or 23. Also, include this amount on the appropriate line(s) of your return. See instructions			24	
25	Enter the **smaller** of line 20 or 23	25			
26	Enter the amount from line 24	26			
27	**Excluded benefits.** Subtract line 26 from line 25. If zero or less, enter -0-			27	
28	**Taxable benefits.** Subtract line 27 from line 22. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB".			28	

To claim the child and dependent care credit, complete lines 29–33 below.

29	Enter $3,000 ($6,000 if two or more qualifying persons)	29	
30	Add lines 24 and 27	30	
31	Subtract line 30 from line 29. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2005 expenses in 2006, see the instructions for line 9	31	
32	Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 30 above. Then, add the amounts in column (c) and enter the total here	32	
33	Enter the **smaller** of line 31 or 32. Also, enter this amount on line 3 on the front of this form and complete lines 4–11	33	

PROVIDER	ADDRESS	FEIN	AMOUNT
ABC DAYCARE	1617 STOCK RD PENDER NE 68047	47-4410361	1,000.00
XYZ DAYCARE	1716 STOCK RD PENDER NE 68047	47-1441690	1,000.00

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts

► See separate instructions.
► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2006

Attachment Sequence No. **74**

Name(s) shown on return: TEST R & IONA M PATIENCE

Identifying number: 400-00-6206

Part I **Net Minimum Tax on Exclusion Items**

1	Combine lines 1, 6, and 10 of your 2005 Form 6251. Estates and trusts, see instructions	1	0.00
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	0.00
3	Minimum tax credit net operating loss deduction (see instructions)	3	(0.00)
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $191,000 and you were married filing separately for 2005, see instructions	4	0.00
5	Enter: $58,000 if married filing jointly or qualifying widow(er) for 2005; $40,250 if single or head of household for 2005; or $29,000 if married filing separately for 2005. Estates and trusts, enter $22,500	5	
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2005; $112,500 if single or head of household for 2005; or $75,000 if married filing separately for 2005. Estates and trusts, enter $75,000	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	
11	• If **for 2005** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 46 here. • **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2005), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2005) from the result.	11	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from your 2005 Form 6251, line 34, or 2005 Form 1041, Schedule I, line 55	14	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	0.00

Part II **Minimum Tax Credit and Carryforward to 2007**

16	Enter the amount from your 2003 Form 6251, line 35, or 2005 Form 1041, Schedule I, line 56	16	0.00
17	Enter the amount from line 15 above	17	0.00
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	0.00
19	**2005 minimum tax credit carryforward.** Enter the amount from your 2005 Form 8801, line 26	19	1,000.00
20	Enter the total of your 2005 unallowed nonconventional source fuel credit and 2005 unallowed qualified electric vehicle credit (see instructions)	20	0.00
21	Combine lines 18, 19, and 20. If zero or less, **stop here** and see instructions	21	1,000.00
22	Enter your 2006 regular income tax liability minus allowable credits (see instructions)	22	30,624.00
23	Enter the amount from your 2006 Form 6251, line 33, or 2006 Form 1041, Schedule I, line 54	23	0.00
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	30,624.00
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2006 Form 1040, line 55; Form 1040NR, line 50; or Form 1041, Schedule G, line 2d	25	1,000.00
26	**Minimum tax credit carryforward to 2007.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	0.00

nebraska department of revenue

[redacted]

DECEASED

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006
or other taxable year:
, 2006 through ,

FORM 1040N

2006

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

LABEL HERE

First Name(s) and Initial(s) | Last Name
TEST R & IONA M PATIENCE

Current Home Address (Number and Street or Rural Route and Box Number)
1614 STOCK RD

PLACE LABEL HERE

City, Town, or Post Office: PENDER | State: NE | Zip Code: 68047

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number: 400 00 6206 | Spouse's Social Security No.: 400 00 6261

High School District Code: 9 0 8 7 0 0 1 (must be entered using high school codes beginning on page 17)

(1) ☐ Farmer/Rancher (2) ☐ Active Military (1) ☒ Deceased (first name & date of death): TEST 10 / 15 / 2006

FOLD • HERE

1 Federal Filing Status
(1) ☐ Single
(2) ☒ Married, filing joint
(3) ☐ Married, filing separate – Spouse's S. S. No.: ______ and Full Name
(4) ☐ Head of Household
(5) ☐ Widow(er) with dependent children

2a Check if **YOU were**: (1) ☐ **65** or older (2) ☐ Blind
SPOUSE was: (3) ☐ **65** or older (4) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5) ☐

3 Type of Return
(1) ☒ Resident
(2) ☐ Partial-year resident from - ,2006 to - , 2006 (**attach** Schedule III)
(3) ☐ Nonresident (**attach** Schedule III)

4 **Federal exemptions** (number of exemptions claimed on your 2006 federal return)	4	4
5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)	5	175,000.00

If you entered -0- tax on: Federal Form 1040EZ, line 11; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐. (Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

Please Attach State Copy of W-2 Here

Please Attach Check or Money Order Here

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter $8,580 if married-joint or qualified widow[er]; $5,130 if single; $7,550 if head of household; or $4,290 if married-separate)	6	8,580.00		
7 Total itemized deductions (Federal Schedule A, line 28 – see instructions)	7			
8 State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)	8			
9 Nebraska itemized deductions (line 7 minus line 8)	9			
10 Enter the amount from line 6 or line 9, whichever is greater (see instructions)			10	8,580.00
11 Nebraska income before adjustments (line 5 minus line 10)			11	166,420.00
12 Adjustments increasing federal AGI (line 47, from **attached** Nebraska Schedule I)	12			
13 Adjustments decreasing federal AGI (line 57, from **attached** Nebraska Schedule I)	13	24,000.00		
If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)				
14 **Tax table income** (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-			14	142,420.00
15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)	15	8,465.00		
16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions)	16			
17 **Total Nebraska tax** before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38			17	8,465.00

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COMPLETE REVERSE SIDE 8-417-2006

18	Amount from line 17 (Total Nebraska tax)			18	8,465.00
19	Nebraska **personal exemption credit for residents only** ($106 per exemption)	19	424.00		
20	Credit for tax paid to another state *(**attach** Nebraska Schedule II and the other state's return).* Check this box if reporting AMT credit ☒	20	296.00		
21	Credit for the elderly or disabled *(**attach** copy of Federal Schedule R/ Schedule 3 —see instructions)*	21			
22	CDAA credit (see instructions)	22			
23	Form 3800N nonrefundable credit *(**attach** Form 3800N)*	23			
24	Form 829N credit (see instructions)	24			
25	Nebraska child/dependent care credit, if line 5 is more than $29,000 (see page 8 of instructions)	25	300.00		
26	Nebraska Charitable Endowment Tax credit (**Attach** statement — most taxpayers cannot claim this credit; see instructions to determine if you qualify)	26			
27	Total nonrefundable credits (add lines 19 through 26)			27	1,020.00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). **If result is more than your federal tax liability** (and line 12 is less than $5,000), see instructions. If entering federal tax, check box ☐ , and **attach** federal return copy			28	7,445.00
29	Nebraska income tax withheld *(**attach** 2006 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)*	29	9,750.00		
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and any payments submitted with an extension request)	30			
31	Form 3800N refundable credit **(attach** Form 3800N)	31			
32	Nebraska child/dependent care refundable credit, if line 5 is $29,000 or less (see page 9 of instr. and **attach** copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441, or Nebraska Form 2441N)	32			
33	Beginning Farmer credit (**attach** certificate)	33			
34	Nebraska earned income credit. Number of qualifying children ▶ **97** ____ Federal credit **98** $ ________.00 x .08 (8%). **Attach** federal return, pages 1 and 2 – see instructions)	34			
35	Add lines 29, 30, 31, 32, 33, and 34			35	9,750.00
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)			36	
37	**Total tax and penalty for underpayment of estimated tax.** Add lines 28 and 36			37	7,445.00
38	**TOTAL AMOUNT DUE**. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. **For credit card payment check here** ☐ **and see page 5 of instructions**			38	
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you **OVERPAID**			39	2,305.00
40	Amount of line 39 you want **APPLIED TO YOUR 2007 ESTIMATED TAX**	40			
41	Nongame and Endangered Species Fund **DONATION** of $1.00 or more	41			
42	Nebraska campaign finance **CONTRIBUTION** of $1.00 or more	42			
43	Amount of line 39 you want **REFUNDED** to you (line 39 minus lines 40, 41, and 42). **Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days...**			43	2,305.00

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

44a Routing Number ☐☐☐☐☐☐☐☐☐ **44b** Type of Account ☐ 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44c Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

Direct Deposit

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

FILING AS SURVIVING SPOUSE

Your Signature | Date | Signature of Preparer if Other Than Taxpayer | Date

Spouse's Signature (if filing jointly, **both** must sign) | ( ) Daytime Phone | Address | ( ) Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**

Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

nebraska department of revenue

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

FORM 1040N Schedules I, II, and III **2006**

Name as Shown on Form 1040N: TEST R & IONA M PATIENCE

Social Security Number: 400 | 00 | 6206

NEBRASKA SCHEDULE I— Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A—Adjustments Increasing Federal AGI

45 a Total interest income from **all state and local obligations** (municipal bonds) exempt from federal tax:
List type(s) and total amount: ______ **45 a** $______

b Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):
List type(s) and amount: ______ **45 b** $______
Enter the result of line 45a minus line 45b .... **45** ______

46 Other adjustments increasing income (see page 11 instructions) .... **46** ______

47 Total **adjustments increasing income** (total lines 45 and 46).
Enter here and on line 12, Form 1040N .... **47** ______

PART B—Adjustments Decreasing Federal AGI—see complete instructions on pages 11-13 of the Nebraska booklet

48 State income tax refund deduction (enter line 10, Federal Form 1040—see instructions) .... **48** ______

49 a Interest and dividend income from U.S. government obligations (list below or attach sch.—see instr.)
List type(s) and amount: ______ **49 a** $______

b List fund name, total dividend, and percent of **regulated investment company dividend(s) from U.S. obligations:** ______
Total dividend: $ ______ x ______ % = **49 b** $______
Enter total of lines 49a and 49b .... **49** ______

50 Taxable Tier I or II benefits paid by the **Railroad Retirement Board.** Attach all Form(s) 1099 (see instr.):
List type(s) and amount: ______ Enter line 50 total: .... **50** ______

51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions) .... **51** ______

52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions) .... **52** ______

53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on page 12 of instructions) .... **53** ______

54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions) .... **54** ______

55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions) .... **55** ______

56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income.
List type(s) and amount: NATIVE AMERICAN RESERVATION INCOME **56** 24,000.00

57 Total **adjustments decreasing income** (total lines 48 through 56). Enter here and on line 13, Form 1040N **57** 24,000.00

NEBRASKA SCHEDULE II—Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- **Complete a separate Schedule II for each state. See page 13 instructions.**
- **A complete copy of the return filed with another state must be attached.**
- **If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:**

58 Nebraska income tax (line 17, Form 1040N) .... **58** ______

59 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state) .... **59** ______

60 Calculated tax credit (see instructions)

$$\frac{\text{Line 59}}{\text{Line 5 + Line 12 - Line 13 = Total}} \quad \underline{\quad} + \underline{\quad} - \underline{\quad} = \underline{\quad} \times \text{Line 58} \underline{\quad}$$

60 ______

61 Tax due and paid to another state (do not enter amount withheld for the other state) .... **61** ______

62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N.... **62** ______

8-418-2006

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Nebraska Additional Tax Rate Schedule
Line 15, Form 1040N

Use if your adjusted gross income, line 5, Form 1040N, is more than $150,500
($75,250 if married filing separately)

Using the following tax rate schedule, calculate the additional tax to enter on line 2, Nebraska Tax Worksheet below. If tax table income, line 14, Form 1040N, is less than $50,000, see special instructions below.

SINGLE TAXPAYER

If adjusted gross income on line 5, Form 1040N is: over –	but not over	*The tax to add is:*			
$ 150,500	$ 174,500			0.428% (.00428)	of adjusted gross income above $150,500
$ 174,500	325,500	$ 102.72	+	0.327% (.00327)	of the excess over $174,500
$ 325,500	420,500	$ 596.49	+	0.172% (.00172)	of the excess over $325,500
$ 420,500	—	$ 759.89			

MARRIED TAXPAYERS FILING JOINT RETURNS AND QUALIFYING WIDOW(ER)S

If adjusted gross income on line 5, Form 1040N is: over –	but not over	*The tax to add is:*			
$ 150,500	$ 190,500			0.428% (.00428)	of adjusted gross income above $150,500
$ 190,500	460,500	$ 171.20	+	0.327% (.00327)	of the excess over $190,500
$ 460,500	650,500	$ 1,054.10	+	0.172% (.00172)	of the excess over $460,500
$ 650,500	—	$ 1,380.90			

MARRIED INDIVIDUALS FILING SEPARATE RETURNS

If adjusted gross income on line 5, Form 1040N is: over –	but not over	*The tax to add is:*			
$ 75,250	$ 95,250			0.428% (.00428)	of adjusted gross income above $75,250
$ 95,250	230,250	$ 85.60	+	0.327% (.00327)	of the excess over $95,250
$ 230,250	325,250	$ 527.05	+	0.172% (.00172)	of the excess over 230,250
$ 325,250	—	$ 690.45			

HEADS OF HOUSEHOLD

If adjusted gross income on line 5, Form 1040N is: over –	but not over	*The tax to add is:*			
$ 150,500	$ 188,500			0.428% (.00428)	of adjusted gross income above $150,500
$ 188,500	400,500	$ 162.64	+	0.327% (.00327)	of the excess over $188,500
$ 400,500	500,500	$ 855.88	+	0.172% (.00172)	of the excess over $400,500
$ 500,500	—	$ 1,027.88			

SPECIAL INSTRUCTIONS FOR NEBRASKA ADDITIONAL TAX RATE SCHEDULE

If your tax table income is less than $50,000, then perform the following calculation. Subtract $150,500 ($75,250 if married filing separately) from your line 5, Adjusted Gross Income, and multiply this difference by 10% (.10). If your line 14, tax table income is less than the 10% difference calculated, then enter 6.84% of the tax table income on line 3, Nebraska Tax Worksheet below; otherwise, complete the additional tax calculation above.

NEBRASKA TAX WORKSHEET

1 Tax from Nebraska Tax Table, calculated on line 14, Nebraska tax table income	**1**	8,360
2 Enter tax calculated from Nebraska Additional Tax Rate Schedule (see above)	**2**	105
3 Total tax (line 1 plus line 2) **(enter here and on line 15, Form 1040N)**	**3**	8,465

Use the worksheet that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 72, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

1.	Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-06-1	$ 1,000
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)	
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040) ..	
4.	**SUBTOTAL** (Add lines 1 through 3)	1,000 x .296
5.	**TOTAL** (line 4 multiplied by 29.6%)	$ 296

ENTER THIS TOTAL ON LINE 16, FORM 1040N

Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-06-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 68, Nebraska Schedule III.

LINE 17. All taxpayers enter the **total of lines 15 and 16.**

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 47, of less than $5,000, enter "0" on lines 17 and 28. Complete lines 29 through 44 of Form 1040N as they apply.

LINE 18. Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a $106 credit for each federal exemption reported on line 4, Form 1040N.

> **EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of $25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: $106 x 3 = $318. They enter $318 on line 19 and include it in the line 27 total.

Nonresidents and partial-year residents claim the credit on line 69 of Nebraska Schedule III, not on line 19.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 62 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a **complete** copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. **A separate Schedule II must be completed for each state in which you paid income tax.**

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 68, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2006 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N NONREFUNDABLE CREDIT, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD/DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than $29,000, can claim a nonrefundable child/dependent care credit on line 25. Partial-year residents whose line 5 income is more than $29,000 claim this credit on line 68, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is $29,000, or less, both residents and partial-year residents claim the credit on line 32 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 68 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 26. THE NEBRASKA CHARITABLE ENDOWMENT TAX CREDIT is only for certain Nebraska residents and part-year residents who qualify. It is calculated at **15 percent** of a **planned gift** (see definition on our Web site) to a qualified Nebraska charitable endowment, up to a maximum **$5,000** credit ($10,000 for married filing joint filers). The credit cannot exceed your income tax liability on line 17 of Form 1040N.

For more details regarding this credit, see our Web site **www.revenue.ne.gov.**

LINE 28. Use the worksheet on the following page to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of $5,000 or more (Form 1040N, Schedule I, line 47).

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2006** (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 — OMB No. 1545-0074

Label

(See instructions on page 16.)
Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial: TEST E	Last name: DRIVER		**Your social security number**: 400 00 6207
If a joint return, spouse's first name and initial	Last name		**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see page 16.: 828 KINGSTON RD		Apt. no.	You **must** enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.: TORONTO, ON CANADA M4E 1S2			Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 [X] Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b: 1
No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see page 20)**

Dependents on 6c not entered above

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 19)
			☐
			☐
			☐
			☐

If more than four dependents, see page 19.

d Total number of exemptions claimed — **Add numbers on lines above** ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	47,000.00
8a	**Taxable** interest. Attach Schedule B if required		8a	429.00
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends (see page 23)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)		10	571.00
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions 15a — **b** Taxable amount (see page 25)		15b	
16a	Pensions and annuities 16a — **b** Taxable amount (see page 26)		16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits 20a — **b** Taxable amount (see page 27)		20b	
21	Other income. List type and amount (see page 29)		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	48,000.00

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	One-half of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction (see page 29)	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid **b** Recipient's SSN ▶	31a		
32	IRA deduction (see page 31)	32		
33	Student loan interest deduction (see page 33)	33		
34	Jury duty pay you gave to your employer	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 31a and 32 through 35		36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	48,000.00

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	48,000.00
39a	Check if: ☒ **You** were born before January 2, 1942, ☐ Blind. ☐ **Spouse** was born before January 2, 1942, ☐ Blind. Total boxes checked ▶ 39a: 1		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	8,100.00
41	Subtract line 40 from line 38	41	39,900.00
42	If line 38 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d	42	3,300.00
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	36,600.00
44	**Tax** (see page 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972	44	5,714.00
45	**Alternative minimum tax** (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	5,714.00
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Residential energy credits. Attach Form 5695	52	
53	Child tax credit (see page 42). Attach Form 8901 if required	53	
54	Credits from: **a** ☐ Form 8396 **b** ☐ Form 8839 **c** ☐ Form 8859	54	
55	Other credits: **a** ☐ Form 3800 **b** ☐ Form 8801 **c** ☐ Form ______	55	
56	Add lines 47 through 55. These are your **total credits**	56	
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶	57	5,714.00

Standard Deduction for—

- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, $5,150

Married filing jointly or Qualifying widow(er), $10,300

Head of household, $7,550

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2, box 9	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your **total tax** ▶	63	5,714.00

Payments

64	Federal income tax withheld from Forms W-2 and 1099	64	6,240.00
65	2006 estimated tax payments and amount applied from 2005 return	65	
66a	**Earned income credit (EIC)**	66a	
b	Nontaxable combat pay election ▶ 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 60)	69	
70	Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885	70	
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶	72	6,240.00

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you **overpaid**	73	526.00
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	526.00
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶	75	

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶	76	
77	Estimated tax penalty (see page 62)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		TAXI DRIVER	( )
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no.	( )

SCHEDULES A&B (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A&B (Form 1040).

OMB No. 1545-0074

2006

Attachment Sequence No. 07

Name(s) shown on Form 1040: TEST E DRIVER

Your social security number: 400 00 6207

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-1)	1			
	2	Enter amount from Form 1040, line 38 [2]				
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid (See page A-3.)	5	State and local income taxes	5	0.00		
	6	Real estate taxes (see page A-3)	6	1,000.00		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶ VEHICLE	8	500.00		
	9	Add lines 5 through 8			9	1,500.00
Interest You Paid (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10	5,000.00		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶	11			
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See page A-4 for special rules	12			
	13	Investment interest. Attach Form 4952 if required. (See page A-4.)	13			
	14	Add lines 10 through 13			14	5,000.00
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15	Gifts by cash or check. If you made any gift of $250 or more, see page A-5	15	1,200.00		
	16	Other than by cash or check. If any gift of $250 or more, see page A-5. You **must** attach Form 8283 if over $500	16	400.00		
	17	Carryover from prior year	17			
	18	Add lines 15 through 17			18	1,600.00
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-6.)			19	
Job Expenses and Certain Miscellaneous Deductions (See page A-6.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ▶	20			
	21	Tax preparation fees	21			
	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22			
	23	Add lines 20 through 22	23			
	24	Enter amount from Form 1040, line 38 [24]				
	25	Multiply line 24 by 2% (.02)	25			
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-			26	
Other Miscellaneous Deductions	27	Other—from list on page A-7. List type and amount ▶			27	
Total Itemized Deductions	28	Is Form 1040, line 38, over $150,500 (over $75,250 if married filing separately)? ☒ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. ☐ **Yes.** Your deduction may be limited. See page A-7 for the amount to enter. ▶			28	8,100.00
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐				

a Control number	22222	Void ☐	For Official Use Only ▶ OMB No. 1545-0008

b Employer identification number (EIN) 02-7292764	1 Wages, tips, other compensation 47,000.00	2 Federal income tax withheld 6,240.00
c Employer's name, address, and ZIP code SUNSET MOTORSPEEDWAY 4000 N 98TH ST LINCOLN, NE 68522	3 Social security wages 47,000.00	4 Social security tax withheld 2,914.00
	5 Medicare wages and tips 47,000.00	6 Medicare tax withheld 682.00
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6207	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial TEST E · Last name DRIVER · Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
828 KINGSTON RD TORONTO, ON CANADA M4A 1S2	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	2163438	47,000.00	1000.00			

Form **W-2** **Wage and Tax Statement** **2006**

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

nebraska department of revenue

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006
or other taxable year:
, 2006 through ,

FORM 1040N
2006

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

LABEL HERE

First Name(s) and Initial(s): TEST E
Last Name: DRIVER
Current Home Address (Number and Street or Rural Route and Box Number): 828 KINGSTON RD
City, Town, or Post Office: TORONTO State: ON CANADA Zip Code: M4E 1S2

PLACE LABEL HERE

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number: 400 | 00 | 6207
Spouse's Social Security No.:

High School District Code: 5 5 5 5 0 0 1 (must be entered using high school codes beginning on page 17)

(1) ☐ Farmer/Rancher (2) ☐ Active Military (1) ☐ Deceased (first name & date of death): / /

1 Federal Filing Status
(1) ☒ Single (3) ☐ Married, filing separate – Spouse's S. S. No.: ______ and Full Name (4) ☐ Head of Household
(2) ☐ Married, filing joint (5) ☐ Widow(er) with dependent children

FOLD • HERE

2a Check if **YOU were**: (1) ☒ **65** or older (2) ☐ Blind
SPOUSE was: (3) ☐ **65** or older (4) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5) ☐

3 Type of Return
(1) ☒ Resident (2) ☐ Partial-year resident from - ,2006 to - , 2006 (**attach** Schedule III)
(3) ☐ Nonresident (**attach** Schedule III)

4 Federal exemptions (number of exemptions claimed on your 2006 federal return) . . . . . **4** | 1

5 Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37) . . . . . **5** | 48,000.00

If you entered -0- tax on: Federal Form 1040EZ, line 11; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

Please Attach State Copy of W-2 Here

6 Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter $8,580 if married-joint or qualified widow[er]; $5,130 if single; $7,550 if head of household; or $4,290 if married-separate) . . . . . **6** | 6,380.00

7 Total itemized deductions (Federal Schedule A, line 28 – see instructions) . . . . . **7** | 8,100.00

8 State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.) . . . . . **8** |

9 Nebraska itemized deductions (line 7 minus line 8) . . . . . **9** | 8,100.00

10 Enter the amount from line 6 or line 9, whichever is greater (see instructions). . . . . **10** | 8,100.00

11 Nebraska income before adjustments (line 5 minus line 10). . . . . **11** | 39,900.00

12 Adjustments increasing federal AGI (line 47, from **attached** Nebraska Schedule I) . . . . . **12** |

13 Adjustments decreasing federal AGI (line 57, from **attached** Nebraska Schedule I) . . . . . **13** | 571.00

If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☒ (see instr.)
(NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)

14 Tax table income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. . . . . **14** | 39,329.00

Please Attach Check or Money Order Here

15 Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III) . . . **15** | 1,931.00

16 Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions) . . . **16** |

17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38 . . . . . **17** | 1,931.00

printed with soy ink on recycled paper

COMPLETE REVERSE SIDE 8-417-2006

18	Amount from line 17 (Total Nebraska tax)			18	1,931.00
19	Nebraska **personal exemption credit for residents only** ($106 per exemption)	19	106.00		
20	Credit for tax paid to another state *(**attach** Nebraska Schedule II and the other state's return).* Check this box if reporting AMT credit ☐	20			
21	Credit for the elderly or disabled *(**attach** copy of Federal Schedule R/ Schedule 3* —see instructions)	21			
22	CDAA credit (see instructions)	22			
23	Form 3800N nonrefundable credit *(**attach** Form 3800N)*	23			
24	Form 829N credit (see instructions)	24			
25	Nebraska child/dependent care credit, if line 5 is more than $29,000 (see page 8 of instructions)	25			
26	Nebraska Charitable Endowment Tax credit (**Attach** statement — most taxpayers cannot claim this credit; see instructions to determine if you qualify)	26			
27	Total nonrefundable credits (add lines 19 through 26)			27	106.00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). **If result is more than your federal tax liability** (and line 12 is less than $5,000), see instructions. If entering federal tax, check box ☐ , and **attach** federal return copy			28	1,825.00
29	Nebraska income tax withheld *(**attach** 2006 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)*	29	1,000.00		
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and any payments submitted with an extension request)	30			
31	Form 3800N refundable credit **(attach** Form 3800N)	31			
32	Nebraska child/dependent care refundable credit, if line 5 is $29,000 or less (see page 9 of instr. and **attach** copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441, or Nebraska Form 2441N)	32			
33	Beginning Farmer credit (**attach** certificate)	33			
34	Nebraska earned income credit. Number of qualifying children ▶ **97** ☐ Federal credit **98** $ ________ .00 x .08 (8%). **Attach** federal return, pages 1 and 2 – see instructions)	34			
35	Add lines 29, 30, 31, 32, 33, and 34			35	1,000.00
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)			36	27.00
37	**Total tax and penalty for underpayment of estimated tax.** Add lines 28 and 36			37	1,852.00
38	**TOTAL AMOUNT DUE**. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. **For credit card payment check here** ☐ **and see page 5 of instructions**			38	852.00*
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you **OVERPAID**			39	
40	Amount of line 39 you want **APPLIED TO YOUR 2007 ESTIMATED TAX**	40			
41	Nongame and Endangered Species Fund **DONATION** of $1.00 or more	41			
42	Nebraska campaign finance **CONTRIBUTION** of $1.00 or more	42			
43	Amount of line 39 you want **REFUNDED** to you (line 39 minus lines 40, 41, and 42). **Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. . .**			43	

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

44a Routing Number ☐☐☐☐☐☐☐☐☐

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44b Type of Account ☐ 1 = Checking 2 = Savings

44c Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

▶ Your Signature	Date	▶ Signature of Preparer if Other Than Taxpayer	Date
▶ Spouse's Signature (if filing jointly, **both** must sign)	( ) Daytime Phone	Address	( ) Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

*This is a direct debit return requiring the information indicated in the narrative.

nebraska department of revenue

Individual Underpayment of Estimated Tax

FORM 2210N

2006

- **Attach to Form 1040N**
- **Read instructions on reverse side**

Name and Address as Shown on Form 1040N	Taxable Year	Social Security Number
TEST E DRIVER 828 KINGSTON RD TORONTO ON CANADA M4E 1S2	2006	400 00 6207

1 Total Nebraska income tax after nonrefundable credits (line 28, Form 1040N)	1	1,825.00
2 Refundable child/dependent care credit, Beginning Farmer credit, earned income credit, and refundable Form 3800N credit	2	0.00
3 Subtract line 2 from line 1	3	1,825.00
4 Multiply line 3 by 90% (.90)	4	1,642.50
5 Amount of tax withheld for 2006, if any. Do not include any estimated payments on this line	5	1,000.00
6 Subtract line 5 from line 3. If less than $300, stop here; do not complete this form. You do not owe penalty	6	825.00
7 Enter your 2005 income tax. (see instructions) If federal AGI is more than $150,000 ($75,000 married-separate), enter 110% of 2005 tax	7	1,600.00
8 Required annual payment. Enter smaller of line 4 or line 7.	8	1,600.00

If line 5 is equal to or more than line 8, do not complete this form. You do not owe penalty.

• Calculate each column separately

9 Due date of installments	9	**APRIL 15, 2006**	**JUNE 15, 2006**	**SEPT. 15, 2006**	**JAN. 15, 2007**
10 Enter 25% of line 8 in each column	10	400.00	400.00	400.00	400.00
11 Amount paid on estimate plus tax withheld for each period (see instructions)	11	250.00	250.00	250.00	250.00
12 Overpayment of previous installments from line 18 of the previous column	12				
13 Add lines 11 and 12	13		250.00	250.00	250.00
14 Add amounts on lines 16 and 17 of the previous column and enter result	14		150.00	300.00	450.00
15 Subtract line 14 from line 13. If zero or less, enter -0- (for April 15 column only, enter the amount from line 11)	15	250.00	100.00	0.00	0.00
16 Remaining underpayment from previous period. If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		0.00	50.00	200.00
17 **UNDERPAYMENT.** If line 10 is greater than or equal to line 15, subtract line 15 from line 10, and go to the next column; otherwise, go to line 18	17	150.00	300.00	400.00	400.00
18 **OVERPAYMENT.** If line 15 is greater than line 10, subtract line 10 from line 15, and go to line 12 of the next column	18				

FIGURE THE PENALTY

19 Amount of underpayment (line 16 plus line 17)	19	150.00	300.00	450.00	600.00
20 Date of payment or next due date (from line 9), whichever is earlier	20	6/15/2006	9/15/2006	1/15/2007	4/15/2007
21 Number of days from due date of installment to the date shown on line 20	21	61	92	122	90
22 a Penalty (6% per year on the amount on line 19 for the number of days in 2006 on line 21)	22a	1.50	4.54	7.92	
b Penalty (8% per year on the amount on line 19 for the number of days in 2007 on line 21	22b			1.48	11.84

23 Total amounts on line 22. Enter this amount on line 36 of Form 1040N. Increase the amount of the "Balance Due" or decrease the amount of the "Overpayment" accordingly	23	27.28

FARMERS AND RANCHERS — UNDERPAYMENT OF ESTIMATED TAX

24 Enter line 3. If tax paid and return filed by March 1, you do not owe penalty	24	
25 Enter 66 2/3% of line 24	25	
26 Amount of tax withheld for 2006, if any	26	
27 Subtract line 26 from line 24. **If less than $300, do not complete the rest of this form. You do not owe penalty**	27	
28 Enter your 2005 income tax (see line 7 instructions)	28	
29 Enter the smaller of line 25 or line 28	29	
30 Amounts withheld and amounts paid or credited by January 15	30	
31 Underpayment of estimated tax (line 29 minus line 30). If less than zero, you do not owe penalty	31	
32 Number of days from January 15 to date of payment, or April 15, whichever is earlier	32	
33 **Penalty:** (8% per year on the amount on line 31 for the number of days on line 32). Enter this amount on line 36 of Form 1040N. Increase the amount of the "Balance Due" or decrease the amount of the "Overpayment" accordingly	33	

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2006 (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 OMB No. 1545-0074

Label

(See instructions on page 16.)

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial: TEST T	Last name: RETIRE	**Your social security number**: 400 00 6208
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see page 16.: 3110 SOUTH 48TH ST	Apt. no.	You **must** enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.: LINCOLN NE 68516		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☒ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . . . . — **Boxes checked on 6a and 6b**: 1
b ☐ **Spouse**

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 19)
			☐
			☐
			☐
			☐

If more than four dependents, see page 19.

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see page 20)**

Dependents on 6c not entered above

d Total number of exemptions claimed . . . . — **Add numbers on lines above** ▶ 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	24,681.00
8a	**Taxable** interest. Attach Schedule B if required		8a	484.00
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends (see page 23)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount (see page 25) 15b	2,400.00
16a	Pensions and annuities	16a	b Taxable amount (see page 26) 16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount (see page 27) 20b	
21	Other income. List type and amount (see page 29)		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	27,565.00

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26			
27	One-half of self-employment tax. Attach Schedule SE	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction (see page 29)	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid **b** Recipient's SSN ▶	31a			
32	IRA deduction (see page 31)	32			
33	Student loan interest deduction (see page 33)	33			
34	Jury duty pay you gave to your employer	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 31a and 32 through 35			36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	27,565.00

Tax and Credits

38	Amount from line 37 (adjusted gross income)		27,565.00
39a	Check if: ☐ You were born before January 2, 1942, ☒ Blind. ☐ Spouse was born before January 2, 1942, ☐ Blind. Total boxes checked ▶ 39a	1	
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		6,400.00
41	Subtract line 40 from line 38		21,165.00
42	If line 38 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d		3,300.00
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		17,865.00
44	**Tax** (see page 36). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972		2,304.00
45	**Alternative minimum tax** (see page 39). Attach Form 6251		
46	Add lines 44 and 45 ▶		2,304.00
47	Foreign tax credit. Attach Form 1116 if required		
48	Credit for child and dependent care expenses. Attach Form 2441		
49	Credit for the elderly or the disabled. Attach Schedule R		
50	Education credits. Attach Form 8863		
51	Retirement savings contributions credit. Attach Form 8880		
52	Residential energy credits. Attach Form 5695		
53	Child tax credit (see page 42). Attach Form 8901 if required		
54	Credits from: **a** ☐ Form 8396 **b** ☐ Form 8839 **c** ☐ Form 8859		
55	Other credits: **a** ☐ Form 3800 **b** ☐ Form 8801 **c** ☐ Form ____		
56	Add lines 47 through 55. These are your **total credits**		
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶		2,304.00

Standard Deduction for—

- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, $5,150

Married filing jointly or Qualifying widow(er), $10,300

Head of household, $7,550

Other Taxes

NO

58	Self-employment tax. Attach Schedule SE	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	240.00
61	Advance earned income credit payments from Form(s) W-2, box 9	
62	Household employment taxes. Attach Schedule H	
63	Add lines 57 through 62. This is your **total tax** ▶	2,544.00

Payments

64	Federal income tax withheld from Forms W-2 and 1099	2,986.00	
65	2006 estimated tax payments and amount applied from 2005 return		
66a	**Earned income credit (EIC)**		
b	Nontaxable combat pay election ▶ 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 60)		
68	Additional child tax credit. Attach Form 8812		
69	Amount paid with request for extension to file (see page 60)		
70	Payments from: **a** ☐ Form 2439 **b** ☐ Form 4136 **c** ☐ Form 8885		
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required		
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶		2,986.00

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you **overpaid**		442.00
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		442.00
▶ b	Routing number ▶ **c** Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶		

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶		
77	Estimated tax penalty (see page 62)		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		CONSULTANT	(402)489-1967
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no.	( )

a Control number	22222	Void ☐	For Official Use Only ► OMB No. 1545-0008

b Employer identification number (EIN) 47-5145146	1 Wages, tips, other compensation 9,729.00	2 Federal income tax withheld 1,167.48
c Employer's name, address, and ZIP code ABC CONSULTING 2002 DOUGLAS ST OMAHA, NE 68120	3 Social security wages 9,729.00	4 Social security tax withheld 603.20
	5 Medicare wages and tips 9,729.00	6 Medicare tax withheld 141.07
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6208	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial TEST T / Last name RETIRE / Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
3110 SOUTH 48TH ST LINCOLN, NE 68516	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	553107	9,729.00	145.94			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

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a Control number	22222
Void	☐
For Official Use Only ►	OMB No. 1545-0008
b Employer identification number (EIN)	47-5145146
c Employer's name, address, and ZIP code	ABC CONSULTING 2002 DOUGLAS ST OMAHA, NE 68120
d Employee's social security number	400-00-6208
e Employee's first name and initial	TEST T
Last name	RETIRE
Suff.	
f Employee's address and ZIP code	3110 SOUTH 48TH ST LINCOLN, NE 68516
1 Wages, tips, other compensation	10,027.00
2 Federal income tax withheld	1,203.24
3 Social security wages	10,027.00
4 Social security tax withheld	621.67
5 Medicare wages and tips	10,027.00
6 Medicare tax withheld	145.39
7 Social security tips	
8 Allocated tips	
9 Advance EIC payment	
10 Dependent care benefits	
11 Nonqualified plans	
12a See instructions for box 12 (Code)	
12b (Code)	
12c (Code)	
12d (Code)	
13 Statutory employee ☐ / Retirement plan ☐ / Third-party sick pay ☐	
14 Other	

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
IA	5 8512	4,729.00	106.40			
KS	27 171348	5,298.00	105.96			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

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a Control number	22222	Void ☐	**For Official Use Only ▶** **OMB No. 1545-0008**

b Employer identification number (EIN) 37-734349	1 Wages, tips, other compensation 4,925.00	2 Federal income tax withheld 615.63
c Employer's name, address, and ZIP code THE RAILROAD GAMEWORKS 8444 STEAM ENGINE DR COUNCIL BLUFFS, IA 51515	3 Social security wages 4,925.00	4 Social security tax withheld 305.35
	5 Medicare wages and tips 4,925.00	6 Medicare tax withheld 71.41
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6208	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial TEST T / Last name RETIRE / Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
3110 SOUTH 48TH ST LINCOLN, NE 68516	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
IA	5 2764	4,925.00	110.81			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

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9898 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code SECURITY FUNDS 301 S 15 LINCOLN NE 68521		1 Gross distribution $ 2,400.00 2a Taxable amount $ 2,400.00	OMB No. 1545-0119 2006 Form 1099-R	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
		2b Taxable amount not determined ☐	Total distribution ☐	**Copy A For Internal Revenue Service Center**
PAYER'S federal identification number 47-7296768	RECIPIENT'S identification number 400-00-6208	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	**File with Form 1096.**
RECIPIENT'S name TEST T RETIRE		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	For Privacy Act and Paperwork Reduction Act Notice, see the **2006 General Instructions for Forms 1099, 1098, 5498, and W-2G.**
Street address (including apt. no.) 3110 SOUTH 48TH ST		7 Distribution code(s) 1 | IRA/SEP/SIMPLE ☐	8 Other $ | %	
City, state, and ZIP code LINCOLN NE 68516		9a Your percentage of total distribution %	9b Total employee contributions $	
	1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no.	12 State distribution $ $
Account number (see instructions)		13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Cat. No. 14436Q Department of the Treasury — Internal Revenue Service

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nebraska department of revenue

NEBRASKA INDIVIDUAL INCOME TAX RETURN

for the taxable year January 1, 2006 through December 31, 2006
or other taxable year:
, 2006 through ,

FORM 1040N

2006

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print

LABEL HERE

First Name(s) and Initial(s): TEST T
Last Name: RETIRE

Current Home Address (Number and Street or Rural Route and Box Number): 3110 SOUTH 48TH ST

PLACE LABEL HERE

City, Town, or Post Office: LINCOLN
State: NE
Zip Code: 68516

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number: 400 00 6208

Spouse's Social Security No.:

High School District Code: 5 5 5 5 0 0 1 (must be entered using high school codes beginning on page 17)

(1) ☐ Farmer/Rancher (2) ☐ Active Military (1) ☐ Deceased (first name & date of death): / /

FOLD • HERE

1 Federal Filing Status

(1) ☒ Single (3) ☐ Married, filing separate – Spouse's S. S. No.: ______ and Full Name (4) ☐ Head of Household

(2) ☐ Married, filing joint (5) ☐ Widow(er) with dependent children

2a Check if **YOU were**: (1) ☐ **65** or older (2) ☒ Blind

SPOUSE was: (3) ☐ **65** or older (4) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5) ☐

3 Type of Return

(1) ☒ Resident (2) ☐ Partial-year resident from - ,2006 to , 2006 (**attach** Schedule III)

(3) ☐ Nonresident (**attach** Schedule III)

4	**Federal exemptions** (number of exemptions claimed on your 2006 federal return)	4	1
5	Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)	5	27,565.00

If you entered -0- tax on: Federal Form 1040EZ, line 11; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐.
(Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

Please Attach State Copy of W-2 Here

6	Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter $8,580 if married-joint or qualified widow[er]; $5,130 if single; $7,550 if head of household; or $4,290 if married-separate)	6	6,380.00		
7	Total itemized deductions (Federal Schedule A, line 28 – see instructions)	7			
8	State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)	8			
9	Nebraska itemized deductions (line 7 minus line 8)	9			
10	Enter the amount from line 6 or line 9, whichever is greater (see instructions)			10	6,380.00
11	Nebraska income before adjustments (line 5 minus line 10)			11	21,185.00
12	Adjustments increasing federal AGI (line 47, from **attached** Nebraska Schedule I)	12			
13	Adjustments decreasing federal AGI, line 57, from **attached** Nebraska Schedule I). If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)	13			
14	**Tax table income** (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-			14	21,185.00
15	Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)	15	789.00		
16	Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions)	16	71.00		
17	**Total Nebraska tax** before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38			17	860.00

Please Attach Check or Money Order Here

18	Amount from line 17 (Total Nebraska tax)			18	860.00
19	Nebraska **personal exemption credit for residents only** ($106 per exemption)	19	106.00		
20	Credit for tax paid to another state *(**attach** Nebraska Schedule II and the other state's return).* Check this box if reporting AMT credit ☐	20	466.00		
21	Credit for the elderly or disabled *(**attach** copy of Federal Schedule R/ Schedule 3* —see instructions)	21			
22	CDAA credit (see instructions)	22			
23	Form 3800N nonrefundable credit *(**attach** Form 3800N)*	23			
24	Form 829N credit (see instructions)	24			
25	Nebraska child/dependent care credit, if line 5 is more than $29,000 (see page 8 of instructions)	25			
26	Nebraska Charitable Endowment Tax credit (**Attach** statement — most taxpayers cannot claim this credit; see instructions to determine if you qualify)	26			
27	Total nonrefundable credits (add lines 19 through 26)			27	572.00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). **If result is more than your federal tax liability** (and line 12 is less than $5,000), see instructions. If entering federal tax, check box ☐ , and **attach** federal return copy			28	288.00
29	Nebraska income tax withheld *(**attach** 2006 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)*	29	146.00		
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and any payments submitted with an extension request)	30			
31	Form 3800N refundable credit (**attach** Form 3800N)	31			
32	Nebraska child/dependent care refundable credit, if line 5 is $29,000 or less (see page 9 of instr. and **attach** copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441, or Nebraska Form 2441N)	32			
33	Beginning Farmer credit (**attach** certificate)	33			
34	Nebraska earned income credit. Number of qualifying children ▶ **97** ____ Federal credit **98** $ ________.00 x .08 (8%). **Attach** federal return, pages 1 and 2 – see instructions)	34			
35	Add lines 29, 30, 31, 32, 33, and 34			35	146.00
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)			36	
37	**Total tax and penalty for underpayment of estimated tax.** Add lines 28 and 36			37	288.00
38	**TOTAL AMOUNT DUE**. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. **For credit card payment check here** ☐ **and see page 5 of instructions**			38	142.00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you **OVERPAID**			39	
40	Amount of line 39 you want **APPLIED TO YOUR 2007 ESTIMATED TAX**	40			
41	Nongame and Endangered Species Fund **DONATION** of $1.00 or more	41			
42	Nebraska campaign finance **CONTRIBUTION** of $1.00 or more	42			
43	Amount of line 39 you want **REFUNDED** to you (line 39 minus lines 40, 41, and 42). **Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. . .**			43	

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

44a Routing Number ☐☐☐☐☐☐☐☐☐ **44b** Type of Account ☐ 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

Direct Deposit

44c Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

▶ Your Signature | Date | ▶ Signature of Preparer if Other Than Taxpayer | Date

▶ Spouse's Signature (if filing jointly, **both** must sign) | ( ) Daytime Phone | Address | ( ) Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

nebraska department of revenue

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

FORM 1040N Schedules I, II, and III **2006**

Name as Shown on Form 1040N: TEST T RETIRE

Social Security Number: 400 | 00 | 6208

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A — Adjustments Increasing Federal AGI

45 a Total interest income from **all state and local obligations** (municipal bonds) exempt from federal tax:
List type(s) and total amount: ______ **45 a** $______
b Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):
List type(s) and amount: ______ **45 b** $______
Enter the result of line 45a minus line 45b **45**

46 Other adjustments increasing income (see page 11 instructions).......... **46**

47 Total **adjustments increasing income** (total lines 45 and 46).
Enter here and on line 12, Form 1040N **47**

PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 11-13 of the Nebraska booklet

48 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions) **48**

49 a Interest and dividend income from U.S. government obligations (list below or attach sch. — see instr.)
List type(s) and amount: ______ **49 a** $______
b List fund name, total dividend, and percent of **regulated investment company dividend(s) from U.S. obligations:** ______
Total dividend: $______ x ______% = **49 b** $______
Enter total of lines 49a and 49b **49**

50 Taxable Tier I or II benefits paid by the **Railroad Retirement Board.** Attach all Form(s) 1099 (see instr.):
List type(s) and amount: ______ Enter line 50 total:....... **50**

51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions) **51**

52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions) **52**

53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on page 12 of instructions) **53**

54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions).......... **54**

55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions).......... **55**

56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income.
List type(s) and amount: ______ **56**

57 Total **adjustments decreasing income** (total lines 48 through 56). Enter here and on line 13, Form 1040N **57**

NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

• **Complete a separate Schedule II for each state. See page 13 instructions.**
• **A complete copy of the return filed with another state must be attached.**
• **If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:** IOWA - STATE #1

58 Nebraska income tax (line 17, Form 1040N)..........	**58**	860.00
59 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	**59**	9,654.00
60 Calculated tax credit (see instructions) Line 5 + Line 12 - Line 13 = Total: 27,565 + 0 - 0 = 27,565; Line 59 / Total = 9,654 / 27,565 x Line 58 860	**60**	301.00
61 Tax due and paid to another state (do not enter amount withheld for the other state)	**61**	353.00
62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N....	**62**	301.00

8-418-2006

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nebraska department of revenue

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

FORM 1040N Schedules I, II, and III
2006

Name as Shown on Form 1040N: TEST T RETIRE
Social Security Number: 400 | 00 | 6208

DRAFT 11/13/2006

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A — Adjustments Increasing Federal AGI

45 a Total interest income from **all state and local obligations** (municipal bonds) exempt from federal tax:
List type(s) and total amount: ____________ **45 a** $________
b Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):
List type(s) and amount: ____________ **45 b** $________
Enter the result of line 45a minus line 45b **45**

46 Other adjustments increasing income (see page 11 instructions).......... **46**

47 Total **adjustments increasing income** (total lines 45 and 46).
Enter here and on line 12, Form 1040N **47**

PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 11-13 of the Nebraska booklet

48 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions) **48**

49 a Interest and dividend income from U.S. government obligations (list below or attach sch. — see instr.)
List type(s) and amount: ____________ **49 a** $________
b List fund name, total dividend, and percent of **regulated investment company dividend(s) from U.S. obligations:** ____________
Total dividend: $ ________ x ________ % = **49 b** $________
Enter total of lines 49a and 49b **49**

50 Taxable Tier I or II benefits paid by the **Railroad Retirement Board.** Attach all Form(s) 1099 (see instr.):
List type(s) and amount: ____________ Enter line 50 total:....... **50**

51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions) **51**

52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions) **52**

53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on page 12 of instructions) **53**

54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions).......... **54**

55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions).......... **55**

56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income.
List type(s) and amount: ____________ **56**

57 Total **adjustments decreasing income** (total lines 48 through 56). Enter here and on line 13, Form 1040N **57**

NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

• **Complete a separate Schedule II for each state. See page 13 instructions.**
• **A complete copy of the return filed with another state must be attached.**
• **If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:** KANSAS - STATE #2

58	Nebraska income tax (line 17, Form 1040N)..........	860.00
59	Adjusted gross income derived from another state (do not enter amount of taxable income from the other state)	5,298.00
60	Calculated tax credit (see instructions): Line 59 / (Line 5 + Line 12 - Line 13 = Total) = 5,298 / (27,565 + 0 - 0 = 27,565) x Line 58 860	165.00
61	Tax due and paid to another state (do not enter amount withheld for the other state)	165.00
62	Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N....	165.00

8-418-2006

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Use the worksheet that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 72, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

1.	Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-06-1 .... $	
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)	
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040)..	240
4.	**SUBTOTAL** (Add lines 1 through 3)	240
5.	**TOTAL** (line 4 multiplied by 29.6%) .... $	x .296 71

ENTER THIS TOTAL ON LINE 16, FORM 1040N

Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-06-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 68, Nebraska Schedule III.

LINE 17. All taxpayers enter the **total of lines 15 and 16.**

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 47, of less than $5,000, enter "0" on lines 17 and 28. Complete lines 29 through 44 of Form 1040N as they apply.

LINE 18. Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a $106 credit for each federal exemption reported on line 4, Form 1040N.

> **EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of $25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: $106 x 3 = $318. They enter $318 on line 19 and include it in the line 27 total.

Nonresidents and partial-year residents claim the credit on line 69 of Nebraska Schedule III, not on line 19.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 62 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a **complete** copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. **A separate Schedule II must be completed for each state in which you paid income tax.**

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 68, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2006 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N NONREFUNDABLE CREDIT, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD/DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than $29,000, can claim a nonrefundable child/dependent care credit on line 25. Partial-year residents whose line 5 income is more than $29,000 claim this credit on line 68, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is $29,000, or less, both residents and partial-year residents claim the credit on line 32 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 68 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 26. THE NEBRASKA CHARITABLE ENDOWMENT TAX CREDIT is only for certain Nebraska residents and part-year residents who qualify. It is calculated at **15 percent** of a **planned gift** (see definition on our Web site) to a qualified Nebraska charitable endowment, up to a maximum **$5,000** credit ($10,000 for married filing joint filers). The credit cannot exceed your income tax liability on line 17 of Form 1040N.

For more details regarding this credit, see our Web site **www.revenue.ne.gov.**

LINE 28. Use the worksheet on the following page to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of $5,000 or more (Form 1040N, Schedule I, line 47).

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2006 (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 — OMB No. 1545-0074

Label

(See instructions on page 16.)
Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial: TEST N	Last name: SOLDIER	**Your social security number**: 400 00 6209
If a joint return, spouse's first name and initial: AMY A	Last name: SOLDIER	**Spouse's social security number**: 400 00 6291
Home address (number and street). If you have a P.O. box, see page 16.: 1801 E STREET	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.: GRAND ISLAND NE 68802		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a — **Boxes checked on 6a and 6b**: 2
b ☒ **Spouse**
c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 19)
JUNIOR	SOLDIER	400 00 6292	SON	☑
SALLY	SOLDIER	400 00 6293	DAUGHTER	☑
				☐
				☐

If more than four dependents, see page 19.

No. of children on 6c who:
- **lived with you**: 2
- **did not live with you due to divorce or separation (see page 20)**

Dependents on 6c not entered above

d Total number of exemptions claimed — **Add numbers on lines above** ▶ 4

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	30,681.00
8a	**Taxable** interest. Attach Schedule B if required		8a	121.00
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends (see page 23)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	15b	b Taxable amount (see page 25)
16a	Pensions and annuities	16a	16b	b Taxable amount (see page 26)
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	20b	b Taxable amount (see page 27)
21	Other income. List type and amount (see page 29)		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	30,802.00

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24			
25	Health savings account deduction. Attach Form 8889	25			
26	Moving expenses. Attach Form 3903	26	5,750.00		
27	One-half of self-employment tax. Attach Schedule SE	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction (see page 29)	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction (see page 31)	32			
33	Student loan interest deduction (see page 33)	33			
34	Jury duty pay you gave to your employer	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 31a and 32 through 35			36	5,750.00
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	25,052.00

Tax and Credits

38	Amount from line 37 (adjusted gross income)	38	25,052.00
39a	Check if: ☐ You were born before January 2, 1942, ☐ Blind. ☐ Spouse was born before January 2, 1942, ☐ Blind. Total boxes checked ▶ 39a ☐		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	40	13,568.00
41	Subtract line 40 from line 38	41	11,484.00
42	If line 38 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d	42	13,200.00
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.00
44	**Tax** (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972	44	0.00
45	**Alternative minimum tax** (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	0.00
47	Foreign tax credit. Attach Form 1116 if required — 47		
48	Credit for child and dependent care expenses. Attach Form 2441 — 48: 0.00		
49	Credit for the elderly or the disabled. Attach Schedule R — 49		
50	Education credits. Attach Form 8863 — 50		
51	Retirement savings contributions credit. Attach Form 8880 — 51		
52	Residential energy credits. Attach Form 5695 — 52		
53	Child tax credit (see page 42). Attach Form 8901 if required — 53		
54	Credits from: a ☐ Form 8396 b ☐ Form 8839 c ☐ Form 8859 — 54		
55	Other credits: a ☐ Form 3800 b ☐ Form 8801 c ☐ Form _____ — 55		
56	Add lines 47 through 55. These are your **total credits**	56	0.00
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶	57	0.00

Standard Deduction for—
- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, $5,150

Married filing jointly or Qualifying widow(er), $10,300

Head of household, $7,550

Other Taxes

58	Self-employment tax. Attach Schedule SE	58	
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59	
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60	
61	Advance earned income credit payments from Form(s) W-2, box 9	61	
62	Household employment taxes. Attach Schedule H	62	
63	Add lines 57 through 62. This is your **total tax** ▶	63	0.00

Payments

64	Federal income tax withheld from Forms W-2 and 1099 — 64: 4,531.00		
65	2006 estimated tax payments and amount applied from 2005 return — 65		
66a	**Earned income credit (EIC)** — 66a: 1,616.00		
b	Nontaxable combat pay election ▶ 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 60) — 67		
68	Additional child tax credit. Attach Form 8812 — 68		
69	Amount paid with request for extension to file (see page 60) — 69		
70	Payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885 — 70		
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required — 71		
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶	72	6,147.00

If you have a qualifying child, attach Schedule EIC.

Refund

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you **overpaid**	73	6,147.00
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	74a	6,147.00
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶ 75		

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶	76	
77	Estimated tax penalty (see page 62) — 77		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 17. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		SOLDIER	(308) 632-1917
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	
		LIBRARIAN	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN	
		Phone no. ( )	

Printed on recycled paper

SCHEDULES A&B (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► **Attach to Form 1040.** ► **See Instructions for Schedules A&B (Form 1040).**

OMB No. 1545-0074

2006

Attachment Sequence No. 07

Name(s) shown on Form 1040: TEST N & AMY A SOLDIER

Your social security number: 400 00 6209

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see page A-1)	1			
	2	Enter amount from Form 1040, line 38 [2]				
	3	Multiply line 2 by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid (See page A-3.)	5	State and local income taxes	5	609.00		
	6	Real estate taxes (see page A-3)	6	1,200.00		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ► CAR	8	250.00		
	9	Add lines 5 through 8			9	2,059.00
Interest You Paid (See page A-3.)	10	Home mortgage interest and points reported to you on Form 1098	10	8,441.00		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ►	11			
Note. Personal interest is not deductible.	12	Points not reported to you on Form 1098. See page A-4 for special rules	12			
	13	Investment interest. Attach Form 4952 if required. (See page A-4.)	13			
	14	Add lines 10 through 13			14	8,441.00
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15	Gifts by cash or check. If you made any gift of $250 or more, see page A-5	15	3,068.00		
	16	Other than by cash or check. If any gift of $250 or more, see page A-5. You **must** attach Form 8283 if over $500	16			
	17	Carryover from prior year	17			
	18	Add lines 15 through 17			18	3,068.00
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-6.)			19	
Job Expenses and Certain Miscellaneous Deductions (See page A-6.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-6.) ►	20			
	21	Tax preparation fees	21			
	22	Other expenses—investment, safe deposit box, etc. List type and amount ►	22			
	23	Add lines 20 through 22	23			
	24	Enter amount from Form 1040, line 38 [24]				
	25	Multiply line 24 by 2% (.02)	25			
	26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-			26	
Other Miscellaneous Deductions	27	Other—from list on page A-7. List type and amount ►			27	
Total Itemized Deductions	28	Is Form 1040, line 38, over $150,500 (over $75,250 if married filing separately)? ☒ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. ☐ **Yes.** Your deduction may be limited. See page A-7 for the amount to enter.			28	13,568.00
	29	If you elect to itemize deductions even though they are less than your standard deduction, check here ► ☐				

a Control number	22222	Void ☐	For Official Use Only ▶ OMB No. 1545-0008

b Employer identification number (EIN) 01-1775003	1 Wages, tips, other compensation 25,681.00	2 Federal income tax withheld 3,916.35
c Employer's name, address, and ZIP code DEFENSE FINANCING & ACCOUNTING 1776 MILITARY RD INDIANAPOLIS IN 39111	3 Social security wages 25,681.00	4 Social security tax withheld 1,592.22
	5 Medicare wages and tips 25,681.00	6 Medicare tax withheld 372.37
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6209	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial TEST N / Last name SOLDIER / Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
1801 E STREET GRAND ISLAND NE 68802	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	1776115	25,681.00	559.38			

Form **W-2 Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

a Control number	22222	Void ☐	**For Official Use Only ▶** **OMB No. 1545-0008**

b Employer identification number (EIN) 47-1491625	1 Wages, tips, other compensation 5,000.00	2 Federal income tax withheld 615.00
c Employer's name, address, and ZIP code GRAND ISLAND LIBRARIES 2027 SOUTH STREET GRAND ISLAND, NE 68801	3 Social security wages 5,000.00	4 Social security tax withheld 310.00
	5 Medicare wages and tips 5,000.00	6 Medicare tax withheld 72.50
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6291	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial AMY A — Last name SOLDIER — Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
1801 E STREET GRAND ISLAND, NE 68802	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	729343	5,000.00	49.95			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

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Form **3903**

Department of the Treasury
Internal Revenue Service

Moving Expenses

► **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2006

Attachment Sequence No. **62**

Name(s) shown on return: TEST N & AMY A SOLDIER

Your social security number: 400 00 6209

Before you begin: √ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.

√ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	**1**	3,500.00
2	Travel (including lodging) from your old home to your new home (see instructions). **Do not** include the cost of meals	**2**	2,250.00
3	Add lines 1 and 2	**3**	5,750.00
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is **not** included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code **P**	**4**	0.00
5	Is line 3 **more than** line 4? ☐ **No.** You **cannot** deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. ☒ **Yes.** Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your **moving expense deduction**	**5**	5,750.00

General Instructions

What's New

For 2006, the standard mileage rate for using your vehicle to move to a new home is 18 cents a mile.

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

Moving Expenses You Can Deduct

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

Who Can Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.

TIP *Members of the Armed Forces may not have to meet the distance test and time test. See instructions on the back.*

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

TIP *To see if you meet the distance test, you can use the worksheet below.*

Distance Test Worksheet

Keep a Copy for Your Records

1.	Number of miles from your **old home** to your **new workplace**	**1.**	3,500 miles
2.	Number of miles from your **old home** to your **old workplace**	**2.**	2 miles
3.	Subtract line 2 from line 1. If zero or less, enter -0-	**3.**	3,498 miles

Is line 3 at least 50 miles?

☒ **Yes.** You meet this test.

☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

nebraska department of revenue

[redacted]

NEBRASKA INDIVIDUAL INCOME TAX RETURN

FORM 1040N **2006**

for the taxable year January 1, 2006 through December 31, 2006
or other taxable year:
, 2006 through ,

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print — LABEL HERE

First Name(s) and Initial(s)	Last Name	
TEST N & AMY A	SOLDIER	
Current Home Address (Number and Street or Rural Route and Box Number)		
1801 E STREET		
City, Town, or Post Office	State	Zip Code
GRAND ISLAND	NE	68802

PLACE LABEL HERE

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number	Spouse's Social Security No.	High School District Code
400 00 6209	400 00 6291	4 0 4 0 0 0 2

(must be entered using high school codes beginning on page 17)

(1) ☐ Farmer/Rancher (2) ☒ Active Military (1) ☐ Deceased (first name & date of death): / /

1 Federal Filing Status
(1) ☐ Single (3) ☐ Married, filing separate – Spouse's S. S. No.: ______ and Full Name (4) ☐ Head of Household
(2) ☒ Married, filing joint (5) ☐ Widow(er) with dependent children

FOLD • HERE

2a Check if **YOU were**: (1) ☐ **65** or older (2) ☐ Blind
SPOUSE was: (3) ☐ **65** or older (4) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5) ☐

3 Type of Return
(1) ☒ Resident (2) ☐ Partial-year resident from - ,2006 to - , 2006 (**attach** Schedule III)
(3) ☐ Nonresident (**attach** Schedule III)

Please Attach State Copy of W-2 Here

Please Attach Check or Money Order Here

4	**Federal exemptions** (number of exemptions claimed on your 2006 federal return)	4	4
5	Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)	5	25,052.00

If you entered -0- tax on: Federal Form 1040EZ, line 11; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☒. (Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

6	Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter $8,580 if married-joint or qualified widow[er]; $5,130 if single; $7,550 if head of household; or $4,290 if married-separate)	6	
7	Total itemized deductions (Federal Schedule A, line 28 – see instructions)	7	
8	State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)	8	
9	Nebraska itemized deductions (line 7 minus line 8)	9	
10	Enter the amount from line 6 or line 9, whichever is greater (see instructions)	10	
11	Nebraska income before adjustments (line 5 minus line 10)	11	
12	Adjustments increasing federal AGI (line 47, from **attached** Nebraska Schedule I)	12	
13	Adjustments decreasing federal AGI (line 57, from **attached** Nebraska Schedule I)	13	
	If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)		
14	**Tax table income** (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-	14	
15	Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)	15	
16	Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions)	16	
17	**Total Nebraska tax** before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38	17	0.00

18	Amount from line 17 (Total Nebraska tax)			18	0.00
19	Nebraska **personal exemption credit for residents only** ($106 per exemption)	19			
20	Credit for tax paid to another state *(**attach** Nebraska Schedule II and the other state's return).* Check this box if reporting AMT credit ☐	20			
21	Credit for the elderly or disabled *(**attach** copy of Federal Schedule R/ Schedule 3* —see instructions)	21			
22	CDAA credit (see instructions)	22			
23	Form 3800N nonrefundable credit *(**attach** Form 3800N)*	23			
24	Form 829N credit (see instructions)	24			
25	Nebraska child/dependent care credit, if line 5 is more than $29,000 (see page 8 of instructions)	25			
26	Nebraska Charitable Endowment Tax credit (**Attach** statement — most taxpayers cannot claim this credit; see instructions to determine if you qualify)	26			
27	Total nonrefundable credits (add lines 19 through 26)			27	
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). **If result is more than your federal tax liability** (and line 12 is less than $5,000), see instructions. If entering federal tax, check box ☐ , and **attach** federal return copy			28	0.00
29	Nebraska income tax withheld *(**attach** 2006 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)*	29	609.00		
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and any payments submitted with an extension request)	30			
31	Form 3800N refundable credit (**attach** Form 3800N)	31			
32	Nebraska child/dependent care refundable credit, if line 5 is $29,000 or less (see page 9 of instr. and **attach** copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441, or Nebraska Form 2441N)	32	418.00		
33	Beginning Farmer credit (**attach** certificate)	33			
34	Nebraska earned income credit. Number of qualifying children ▶ **97** 2 Federal credit **98** $ 1,616.00 x .08 (8%). **Attach** federal return, pages 1 and 2 – see instructions)	34	129.00		
35	Add lines 29, 30, 31, 32, 33, and 34			35	1,156.00
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions)			36	
37	**Total tax and penalty for underpayment of estimated tax.** Add lines 28 and 36			37	0.00
38	**TOTAL AMOUNT DUE**. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. **For credit card payment check here** ☐ **and see page 5 of instructions**			38	
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you **OVERPAID**			39	1,156.00
40	Amount of line 39 you want **APPLIED TO YOUR 2007 ESTIMATED TAX**	40			
41	Nongame and Endangered Species Fund **DONATION** of $1.00 or more	41			
42	Nebraska campaign finance **CONTRIBUTION** of $1.00 or more	42			
43	Amount of line 39 you want **REFUNDED** to you (line 39 minus lines 40, 41, and 42). **Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days.**			43	1,156.00

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

44a Routing Number ☐☐☐☐☐☐☐☐☐ **44b** Type of Account ☐ 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

Direct Deposit

44c Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

sign here

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

Keep a copy of this return for your records.

▶ Your Signature | Date | ▶ Signature of Preparer if Other Than Taxpayer | Date

▶ Spouse's Signature (if filing jointly, **both** must sign) | ( ) Daytime Phone | Address | ( ) Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**
Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

Nebraska Child and Dependent Care Expenses

nebraska department of revenue

- File Form 2441N only if you do not file Federal Form 2441
- File only if your federal adjusted gross income is $29,000 or less
- Complete reverse side if receiving dependent benefits care
- Attach to Form 1040N

FORM 2441N
2006

Name as Shown on Form 1040N: TEST N & AMY A SOLDIER

Your Social Security Number: 400 | 00 | 6209

BEFORE YOU BEGIN: You need to understand the following terms. See **Federal Form 2441 Definitions** on page 1 of those instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

PART I — Persons or Organizations Who Provide the Care

- You *must* complete this part. (If you need more space, use the bottom of page 2.)

1 (A) Care Provider's Name	(B) Address (Number, Street, Apt. No., City, State, and Zip Code)	(C) Identifying Number (SSN or EIN)	(D) Amount paid (See Instructions)
ISLANDER DAYCARE	1441 HICKORY DR GRAND ISLAND NE 68802	47-1725619	2,400.00

Did you receive **dependent care benefits?**
No → Complete only Part II below.
Yes → Complete Part III on the back next.

CAUTION: If the care was provided in your home, you may owe employment taxes. See the instructions for Federal Form 1040, line 62.

PART II — Credit for Child and Dependent Care Expenses

2 Information about your **qualifying person(s).** If you have more than three qualifying persons, attach a schedule.

(A) Qualifying Person's Name — First	Last	(B) Qualifying Person's Social Security Number	(C) Qualified Expenses You Incurred and Paid in 2006 for the person listed in Column (A)
JUNIOR	SOLDIER	400 00 6292	1,200.00
SALLY	SOLDIER	400 00 6293	1,200.00

3 Add the amounts in Column (C) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 30	3	2,400.00
4 Enter your **earned income.** See Federal Form 2441 instructions	4	25,681.00
5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the Federal Form 2441 instructions); **all others,** enter the amount from line 4	5	5,000.00
6 Enter the **smallest** of line 3, 4, or 5	6	2,400.00
7 Enter the amount from Form 1040N line 5 or Form 1040NS line 3 (If line 7 is over $29,000, do not file this form) — 7: 25,052.00		
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7	8	x .29
9 Multiply line 6 by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the Federal Form 2441 instructions. Enter here and on line 32 of Form 1040N	9	696.00

If line 7 is:

Over		But not over	Federal decimal amount is
$0	–	15,000	.35
15,000	–	17,000	.34
17,000	–	19,000	.33
19,000	–	21,000	.32
21,000	–	23,000	.31
23,000	–	25,000	.30
25,000	–	27,000	.29
27,000	–	29,000	.28

FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

1. Enter federal tax before credits:
   - a. Form 1040EZ, line 11............................ 1a. $ ________
   - b. Form 1040A, line 28.............................. 1b. ________
   - c. Form 1040 , line 44 ....__________
     - Form 1040, line 45 ....__________
     - Form 1040, line 60 ....__________
     - Total tax–Form 1040 .... 1c. ________

   Total federal tax
   (enter tax from 1a, 1b, or 1c)....................... 1. ________
2. Nebraska Form 1040N, line 18 minus line 27.... 2. $ ________

Enter the smaller of lines 1 and 2 on line 28, Form 1040N, and check federal liability box if line 1 is used.

LINE 29, NEBRASKA INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 29.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2006 W-2's to the 2006 Form 1040N for the fiscal year beginning in 2006. If you receive your 2007 W-2 before filing your 2006 Form 1040N, save it to attach to your 2007 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 29, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2006 to the 2006 Form 1040N.

LINE 30, ESTIMATED TAX PAYMENTS, is the sum of the installment payments made for 2006 plus any 2005 overpayment that you applied to your 2006 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 30.

If you made estimated tax payments for tax year 2006 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2005 overpayment, **and** you are not filing a married filing joint 2006 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

LINE 31, FORM 3800N REFUNDABLE CREDIT. Enter on line 31 any refundable credit calculated on Form 3800N. For more information, contact Taxpayers Assistance or check our Web site.

LINE 32. REFUNDABLE CHILD/DEPENDENT CARE EXPENSES CREDIT (AGI $29,000 or less). This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete Nebraska Form 2441N and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI Over	But not over	Percent	AGI Over	But not over	Percent
$0 or less	22,000	100%	$25,000	26,000	60%
22,000	23,000	90%	26,000	27,000	50%
23,000	24,000	80%	27,000	28,000	40%
24,000	25,000	70%	28,000	29,000	30%

REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET

1. Enter line 9 amount from 2006 **Schedule 2** (Form 1040A) or **Federal Form 2441**(Form 1040), **or from Nebraska Form 2441N,** (Enter the amount calculated on line 9 prior to the federal credit limitation)..1. $ 696
2. Enter federal adjusted gross income (line 5, Form 1040N)..2. 25,052
3. Enter percentage from chart if AGI is $29,000 or less ....3. 60 %
   (Note: If AGI is more than $29,000, STOP; you cannot claim a credit on line 32; refer to line 25 instructions instead)
4. Multiply line 1 by line 3 percentage; residents, enter result on line 32, partial-year residents, complete lines 5 and 6.....................................4. 418
5. Enter line 66 ratio from Schedule III.................5. ________
6. Multiply line 4 by line 5, enter result on line 32 ....6. ________

LINE 33. BEGINNING FARMER CREDIT is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, EARNED INCOME CREDIT. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 8 percent of the federal credit. Enter the number of qualifying children using information from the Earned Income Credit (EIC) Worksheet for Federal Form 1040EZ or the Federal Schedule EIC. Complete the federal credit information from line 8a (Form 1040EZ), line 40a (Form 1040A), or line 66a (Form 1040).

LINE 36, PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX. If line 28 is greater than line 35 by $300 or more, you should complete Nebraska Form 2210N to determine if you owe this penalty. If you are required to calculate a Form 2210N penalty, report it on line 36. See our Web site for Form 2210N.

LINE 38, TOTAL AMOUNT DUE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. **A tax due amount of less than $2.00 need not be paid.** Payment options for the amount on line 38 include:

✔ **CHECK OR MONEY ORDER.** Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2006 (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20 OMB No. 1545-0074

Label
(See instructions on page 16.)
Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial: TEST T	Last name: HAMMER	Your social security number: 400 00 6210
If a joint return, spouse's first name and initial: MARY B	Last name: HAMMER	Spouse's social security number: 400 00 6219
Home address (number and street). If you have a P.O. box, see page 16.: 74 BUILDER DR	Apt. no.	▲ You **must** enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.: TABLE ROCK NE 68447		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 16) ▶ ☐ **You** ☐ **Spouse**

Filing Status
Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions
6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☒ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 19)
			☐
			☐
			☐
			☐

If more than four dependents, see page 19.

No. of children on 6c who:
- **lived with you**
- **did not live with you due to divorce or separation (see page 20)**

Dependents on 6c not entered above

d Total number of exemptions claimed — **Add numbers on lines above** ▶ 2

Income
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	16,597.00
8a	**Taxable** interest. Attach Schedule B if required		8a	703.00
b	**Tax-exempt** interest. **Do not** include on line 8a	8b 4,900.00		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends (see page 23)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 24)		10	
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount (see page 25) 15b	1,000.00
16a	Pensions and annuities	16a	b Taxable amount (see page 26) 16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount (see page 27) 20b	
21	Other income. List type and amount (see page 29)		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	18,300.00

Adjusted Gross Income

23	Archer MSA deduction. Attach Form 8853	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	One-half of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction (see page 29)	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction (see page 31)	32		
33	Student loan interest deduction (see page 33)	33		
34	Jury duty pay you gave to your employer	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 31a and 32 through 35		36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37	18,300.00

Tax and Credits

38	Amount from line 37 (adjusted gross income)		38 18,300.00
39a	Check if: ☐ You were born before January 2, 1942, ☐ Blind. ☐ Spouse was born before January 2, 1942, ☐ Blind. Total boxes checked ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40 10,300.00
41	Subtract line 40 from line 38		41 8,000.00
42	If line 38 is over $112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 36. Otherwise, multiply $3,300 by the total number of exemptions claimed on line 6d		42 6,600.00
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43 1,400.00
44	**Tax** (see page 36). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972		44 141.00
45	**Alternative minimum tax** (see page 39). Attach Form 6251		45
46	Add lines 44 and 45 ▶		46 141.00
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Residential energy credits. Attach Form 5695	52	
53	Child tax credit (see page 42). Attach Form 8901 if required	53	
54	Credits from: a ☐ Form 8396 b ☐ Form 8839 c ☐ Form 8859	54	
55	Other credits: a ☐ Form 3800 b ☐ Form 8801 c ☐ Form____	55	
56	Add lines 47 through 55. These are your **total credits**		56 0.00
57	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶		57 141.00

Standard Deduction for—
- People who checked any box on line 39a or 39b **or** who can be claimed as a dependent, see page 34.
- All others:

Single or Married filing separately, $5,150

Married filing jointly or Qualifying widow(er), $10,300

Head of household, $7,550

Other Taxes

NO

58	Self-employment tax. Attach Schedule SE	58
59	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	59
60	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	60 100.00
61	Advance earned income credit payments from Form(s) W-2, box 9	61
62	Household employment taxes. Attach Schedule H	62
63	Add lines 57 through 62. This is your **total tax** ▶	63 241.00

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64 1,618.00	
65	2006 estimated tax payments and amount applied from 2005 return	65	
66a	**Earned income credit (EIC)**	66a	
b	Nontaxable combat pay election ▶ 66b		
67	Excess social security and tier 1 RRTA tax withheld (see page 60)	67	
68	Additional child tax credit. Attach Form 8812	68	
69	Amount paid with request for extension to file (see page 60)	69	
70	Payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885	70	
71	Credit for federal telephone excise tax paid. Attach Form 8913 if required	71	
72	Add lines 64, 65, 66a, and 67 through 71. These are your **total payments** ▶		72 1,618.00

Refund

Direct deposit? See page 61 and fill in 74b, 74c, and 74d, or Form 8888.

73	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you **overpaid**		73 1,377.00
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a 1,377.00
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2007 estimated tax** ▶	75	

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 63. For details on how to pay, see page 62 ▶		76
77	Estimated tax penalty (see page 62)	77	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 63)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's name ▶ Phone no. ▶ ( ) Personal identification number (PIN) ▶

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		CARPENTER	(308) 814-2497
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	
		BANK TELLER	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no. ( )	

Printed on recycled paper

a Control number	22222	Void ☐	For Official Use Only ► OMB No. 1545-0008

b Employer identification number (EIN) 47-1723319	1 Wages, tips, other compensation 10,714.29	2 Federal income tax withheld 1,044.62
c Employer's name, address, and ZIP code TIMELY BUILDERS 12 BUILDER DR TABLE ROCK, NE 68447	3 Social security wages 10,714.29	4 Social security tax withheld 664.27
	5 Medicare wages and tips 10,714.29	6 Medicare tax withheld 155.35
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6210	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial: TEST T / Last name: HAMMER / Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
74 BUILDER DR TABLE ROCK, NE 68447	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	6252256	10,714.29	128.57			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

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a Control number	22222	Void ☐	**For Official Use Only ▶** **OMB No. 1545-0008**

b Employer identification number (EIN) 47-1578947	1 Wages, tips, other compensation 5,882.35	2 Federal income tax withheld 573.53
c Employer's name, address, and ZIP code TABLE ROCK BANK 1200 CENTRAL AVE TABLE ROCK, NE 68447	3 Social security wages 5,882.35	4 Social security tax withheld 364.71
	5 Medicare wages and tips 5,882.35	6 Medicare tax withheld 85.29
	7 Social security tips	8 Allocated tips
d Employee's social security number 400-00-6219	9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial MARY B — Last name HAMMER — Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
74 BUILDER DR TABLE ROCK, NE 68447	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NE	3882352	5,882.35	50.00			

Form **W-2** **Wage and Tax Statement** 2006

Department of the Treasury—Internal Revenue Service

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9898 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code SECURITY FUNDS 301 S 15TH ST LINCOLN, NE 68522	1 Gross distribution $ 1,000.00 2a Taxable amount $ 1,000.00	OMB No. 1545-0119 2006 Form 1099-R		**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
	2b Taxable amount not determined ☐	Total distribution ☐		**Copy A For Internal Revenue Service Center** **File with Form 1096.**
PAYER'S federal identification number 47-7754541	RECIPIENT'S identification number 400-00-6210	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $	
RECIPIENT'S name TEST T HAMMER		5 Employee contributions /Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	For Privacy Act and Paperwork Reduction Act Notice, see the **2006 General Instructions for Forms 1099, 1098, 5498, and W-2G.**
Street address (including apt. no.) 74 BUILDER DR		7 Distribution code(s) 1 / IRA/SEP/SIMPLE ☐	8 Other $ %	
City, state, and ZIP code TABLE ROCK, NE 68447		9a Your percentage of total distribution %	9b Total employee contributions $	
	1st year of desig. Roth contrib.	10 State tax withheld $ $	11 State/Payer's state no.	12 State distribution $ $
Account number (see instructions)		13 Local tax withheld $ $	14 Name of locality	15 Local distribution $ $

Form **1099-R** Cat. No. 14436Q Department of the Treasury — Internal Revenue Service

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nebraska department of revenue

[redacted]

NEBRASKA INDIVIDUAL INCOME TAX RETURN

FORM 1040N

2006

for the taxable year January 1, 2006 through December 31, 2006
or other taxable year:
, 2006 through ,

• Read instructions before completing this form

PLEASE DO NOT WRITE IN THIS SPACE

Please Type or Print — LABEL HERE

First Name(s) and Initial(s): TEST T & MARY B
Last Name: HAMMER
Current Home Address (Number and Street or Rural Route and Box Number): 74 BUILDER DR
PLACE LABEL HERE
City, Town, or Post Office: TABLE ROCK
State: NE
Zip Code: 68447

IMPORTANT: SSN(S) MUST BE ENTERED BELOW.

Your Social Security Number: 400 | 00 | 6210
Spouse's Social Security No.: 400 | 00 | 6219

High School District Code: 6 7 7 4 0 7 0 (must be entered using high school codes beginning on page 17)

(1) ☐ Farmer/Rancher (2) ☐ Active Military (1) ☐ Deceased (first name & date of death): / /

1 Federal Filing Status
(1) ☐ Single (3) ☐ Married, filing separate – Spouse's S. S. No.: and Full Name (4) ☐ Head of Household
(2) ☒ Married, filing joint (5) ☐ Widow(er) with dependent children

2a Check if **YOU were**: (1) ☐ **65** or older (2) ☐ Blind
SPOUSE was: (3) ☐ **65** or older (4) ☐ Blind

2b Check here if someone (such as your parent) can claim you or your spouse as a dependent: (5) ☐

FOLD • HERE

3 **Type of Return**
(1) ☒ Resident (2) ☐ Partial-year resident from - ,2006 to , 2006 (**attach** Schedule III)
(3) ☐ Nonresident (**attach** Schedule III)

4	**Federal exemptions** (number of exemptions claimed on your 2006 federal return)		2
5	Federal adjusted gross income (AGI) (Federal Form 1040EZ, line 4; Federal Form 1040A, line 21; Federal Form 1040, line 37)		18,300.00

If you entered -0- tax on: Federal Form 1040EZ, line 11; Federal Form 1040A, line 28; or Federal Form 1040, lines 44, 45, and 60, see Special Instructions on page 6. Check box ☐. (Partial-year residents and nonresidents must still complete Nebraska Schedule III.)

6	Nebraska standard deduction (if you checked any box on line 2a or 2b above, see instructions; otherwise, enter $8,580 if married-joint or qualified widow[er]; $5,130 if single; $7,550 if head of household; or $4,290 if married-separate)	8,580.00	
7	Total itemized deductions (Federal Schedule A, line 28 – see instructions)		
8	State and local income taxes (Federal Form 1040, line 5, Sch. A – see instructions.)		
9	Nebraska itemized deductions (line 7 minus line 8)		
10	Enter the amount from line 6 or line 9, whichever is greater (see instructions)		8,580.00
11	Nebraska income before adjustments (line 5 minus line 10)		9,720.00
12	Adjustments increasing federal AGI (line 47, from **attached** Nebraska Schedule I)	4,900.00	
13	Adjustments decreasing federal AGI (line 57, from **attached** Nebraska Schedule I)		
	If the amount on line 13 is **ONLY** for a state income tax refund deduction, check this box: ☐ (see instr.) (NOTE: If line 12 is zero (-0-), and you check this box, do not complete Nebraska Schedule I.)		
14	**Tax table income** (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-		14,620.00
15	Nebraska income tax (residents use Nebr. Tax Table; others use Nebr. Sch. III)	482.00	
16	Nebraska minimum or other tax (Forms 6251, 4972, or 5329 – see instructions)	30.00	
17	**Total Nebraska tax** before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 38		512.00

Please Attach State Copy of W-2 Here

Please Attach Check or Money Order Here

18	Amount from line 17 (Total Nebraska tax)			18	512.00
19	Nebraska **personal exemption credit for residents only** ($106 per exemption)	19	212.00		
20	Credit for tax paid to another state *(**attach** Nebraska Schedule II and the other state's return).* Check this box if reporting AMT credit ☐	20			
21	Credit for the elderly or disabled *(**attach** copy of Federal Schedule R/ Schedule 3* —see instructions)	21			
22	CDAA credit (see instructions)	22			
23	Form 3800N nonrefundable credit *(**attach** Form 3800N)*	23			
24	Form 829N credit (see instructions)	24			
25	Nebraska child/dependent care credit, if line 5 is more than $29,000 (see page 8 of instructions)	25			
26	Nebraska Charitable Endowment Tax credit (**Attach** statement — most taxpayers cannot claim this credit; see instructions to determine if you qualify)	26			
27	Total nonrefundable credits (add lines 19 through 26)			27	212.00
28	Subtract line 27 from line 18 (if line 27 is more than line 18, enter -0-). **If result is more than your federal tax liability** (and line 12 is less than $5,000), see instructions. If entering federal tax, check box ☒ , and **attach** federal return copy			28	241.00
29	Nebraska income tax withheld *(**attach** 2006 Forms W-2, W-2G, 1099-R, 1099-MISC, or 14N)*	29	179.00		
30	2006 estimated tax payments (include 2005 overpayment credited to 2006 and any payments submitted with an extension request)	30			
31	Form 3800N refundable credit (**attach** Form 3800N)	31			
32	Nebraska child/dependent care refundable credit, if line 5 is $29,000 or less (see page 9 of instr. and **attach** copy of Fed. Form 1040A, Sch. 2; Fed. Form 2441, or Nebraska Form 2441N)	32			
33	Beginning Farmer credit (**attach** certificate)	33			
34	Nebraska earned income credit. Number of qualifying children ▶ **97** ____ Federal credit **98** $ ________.00 x .08 (8%). **Attach** federal return, pages 1 and 2 – see instructions)	34			
35	Add lines 29, 30, 31, 32, 33, and 34			35	179.00
36	Penalty for underpayment of estimated tax (from attached Form 2210N) (see instructions) ☐			36	
37	**Total tax and penalty for underpayment of estimated tax.** Add lines 28 and 36			37	241.00
38	**TOTAL AMOUNT DUE**. If line 35 is less than line 37, subtract line 35 from line 37. Pay this amount in full. **For credit card payment check here** ☐ **and see page 5 of instructions**			38	62.00
39	If line 35 is more than line 37, subtract line 37 from line 35. This is the amount you **OVERPAID**			39	
40	Amount of line 39 you want **APPLIED TO YOUR 2007 ESTIMATED TAX**	40			
41	Nongame and Endangered Species Fund **DONATION** of $1.00 or more	41			
42	Nebraska campaign finance **CONTRIBUTION** of $1.00 or more	42			
43	Amount of line 39 you want **REFUNDED** to you (line 39 minus lines 40, 41, and 42). **Allow three months for your refund, but if you file electronically and use Direct Deposit, you could receive your refund in 7-10 days. . .**			43	

Expecting a Refund?

• Have it sent directly to your bank account! (see instructions on page 10)

44a Routing Number ☐☐☐☐☐☐☐☐☐ **44b** Type of Account ☐ 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

Direct Deposit

44c Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

sign here

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

Keep a copy of this return for your records.

▶ Your Signature ____ Date ____ ▶ Signature of Preparer if Other Than Taxpayer ____ Date ____

▶ Spouse's Signature (if filing jointly, **both** must sign) ____ ( ) Daytime Phone ____ Address ____ ( ) Daytime Phone

Mail refund returns (or returns without payment) to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98912, LINCOLN, NE 68509-8912**

Mail returns with payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98934, LINCOLN, NE 68509-8934**

nebraska department of revenue

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income
NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State

(Nebraska Schedule III on reverse side)

• ATTACH THIS PAGE TO FORM 1040N • REFER TO INSTRUCTIONS ON PAGES 11-15

FORM 1040N Schedules I, II, and III **2006**

Name as Shown on Form 1040N: TEST T & MARY B HAMMER

Social Security Number: 400 | 00 | 6210

NEBRASKA SCHEDULE I — Nebraska Adjustments to Income for Nebraska Residents, Nonresidents, & Partial-Year Residents

• Attach additional pages if necessary

PART A — Adjustments Increasing Federal AGI

45 a Total interest income from **all state and local obligations** (municipal bonds) exempt from federal tax:
List type(s) and total amount: CALIFORNIA BOND **45 a** $ 4,900.00

b Exempt interest income from Nebraska obligations (see instructions on page 11 of booklet):
List type(s) and amount: ____ **45 b** $ ____

Enter the result of line 45a minus line 45b **45** 4,900.00

46 Other adjustments increasing income (see page 11 instructions) **46**

47 Total **adjustments increasing income** (total lines 45 and 46).
Enter here and on line 12, Form 1040N **47** 4,900.00

PART B — Adjustments Decreasing Federal AGI — see complete instructions on pages 11-13 of the Nebraska booklet

48 State income tax refund deduction (enter line 10, Federal Form 1040 — see instructions) **48**

49 a Interest and dividend income from U.S. government obligations (list below or attach sch. — see instr.)

List type(s) and amount: ____ **49 a** $ ____

b List fund name, total dividend, and percent of **regulated investment company dividend(s) from U.S. obligations:** ____

Total dividend: $ ____ x ____ % = **49 b** $ ____

Enter total of lines 49a and 49b **49**

50 Taxable Tier I or II benefits paid by the **Railroad Retirement Board.** Attach all Form(s) 1099 (see instr.):
List type(s) and amount: ____ Enter line 50 total: **50**

51 Special capital gains election (attach Form 4797N and copy of Fed. Schedule D — see page 12 instructions) **51**

52 Nebraska College Savings Plan contribution or eligible donation (see page 12 instructions) **52**

53 Bonus depreciation subtraction — for tax years 2000 through 2005. (Must complete worksheet on page 12 of instructions) **53**

54 Enhanced Section 179 subtraction — for tax years 2003, 2004 and/or 2005 (see page 12 instructions) **54**

55 Nebraska Long-Term Care Savings Plan Contribution (See page 12 instructions) **55**

56 Other adjustments decreasing taxable income (see page 13 instructions). Do not deduct other state's income.
List type(s) and amount: ____ **56**

57 Total **adjustments decreasing income** (total lines 48 through 56). Enter here and on line 13, Form 1040N **57**

NEBRASKA SCHEDULE II — Credit for Tax Paid to Another State for FULL-YEAR RESIDENTS ONLY

- **Complete a separate Schedule II for each state. See page 13 instructions.**
- **A complete copy of the return filed with another state must be attached.**
- **If the entire return is not attached, credit for tax paid to another state will not be allowed. Name of state:**

58 Nebraska income tax (line 17, Form 1040N) **58**

59 Adjusted gross income derived from another state (do not enter amount of taxable income from the other state) **59**

60 Calculated tax credit (see instructions)

Line 5 + Line 12 - Line 13 = Total; $\frac{\text{Line 59}}{\text{Total}}$ ____ + ____ - ____ = ____ x Line 58 ____ **60**

61 Tax due and paid to another state (do not enter amount withheld for the other state) **61**

62 Maximum tax credit (line 58, 60, or 61, whichever is least). Enter amount here and on line 20, Form 1040N **62**

8-418-2006

printed with soy ink on recycled paper

Use the worksheet that follows to calculate line 16. Nonresidents and partial-year residents use the worksheet results while completing the calculation for line 72, Nebraska Schedule III.

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

1.	Alternative minimum tax, from Federal Form 6251 recalculated for Nebraska using Nebraska Revenue Ruling 22-06-1 .... $	
2.	Tax on lump-sum distributions (enter federal tax amount from Federal Form 4972)	
3.	Tax on early distributions (enter lesser of federal tax amount from Part I, Federal Form 5329 or line 60 of Federal Form 1040)..	100
4.	**SUBTOTAL** (Add lines 1 through 3)	100
5.	**TOTAL** (line 4 multiplied by 29.6%) .... $	x .296 30

ENTER THIS TOTAL ON LINE 16, FORM 1040N

Attach a copy of your Federal Form 4972, 5329 (1040 if 5329 not required) or recalculated Form 6251 to your return.

A **credit for prior year minimum tax** must be calculated according to Revenue Ruling 22-06-2, and is entered on line 20. Also check the box on line 20 to indicate you are reporting an "AMT Credit." Nonresidents and partial-year residents claim this credit on line 68, Nebraska Schedule III.

LINE 17. All taxpayers enter the **total of lines 15 and 16.**

If you had no tax to report on your federal return, and adjustments increasing income on Schedule I, line 47, of less than $5,000, enter "0" on lines 17 and 28. Complete lines 29 through 44 of Form 1040N as they apply.

LINE 18. Enter the amount from line 17.

LINE 19, NEBRASKA PERSONAL EXEMPTION CREDIT. Residents claim a $106 credit for each federal exemption reported on line 4, Form 1040N.

> **EXAMPLE:** Mr. and Mrs. Bourg, who are Nebraska residents, have AGI of $25,000 and claim three exemptions on line 4. Their personal exemption credit on line 19 is as follows: $106 x 3 = $318. They enter $318 on line 19 and include it in the line 27 total.

Nonresidents and partial-year residents claim the credit on line 69 of Nebraska Schedule III, not on line 19.

LINE 20, CREDIT FOR TAX PAID TO ANOTHER STATE, is calculated on line 62 of Nebraska Schedule II. Nebraska residents claiming credit for income tax paid to another state or its political subdivisions, or the District of Columbia are to complete and attach Schedule II. Attach a **complete** copy of the return, including schedules and attachments filed with the other state, or attach a letter or statement from the other state showing the income reported and tax paid to support the credit claimed. **A separate Schedule II must be completed for each state in which you paid income tax.**

Nebraska law does not allow credit for taxes paid to a foreign country or its political subdivisions.

If the other state's return is amended or changed by that state, file an Amended Nebraska Individual Income Tax Return, Form 1040XN, to report the change in the credit for tax paid to the other state.

LINE 21, CREDIT FOR THE ELDERLY OR THE DISABLED, is equal to the amount shown on line 30 of Federal Form 1040A or line 49 of Federal Form 1040. If the federal credit has been limited by your federal tax liability, use the lesser amount. This credit may be claimed only by Nebraska full-year or partial-year residents. Full-year residents should enter the amount of the federal credit on line 21. Partial-year residents must enter "0" on line 21, and enter the lesser of the federal credit or the total Nebraska tax on line 68, Nebraska Schedule III. Attach a copy of Federal Schedule R, pages 1 and 2, or Federal Schedule 3 to your Form 1040N.

If you had the IRS calculate your federal credit for the elderly or disabled, attach a copy of the Schedule R or Schedule 3 mailed with your federal return to Form 1040N, and the department will figure this credit.

LINE 22, COMMUNITY DEVELOPMENT ASSISTANCE ACT (CDAA) CREDIT, is the credit allowable for contributions to approved projects of community betterment organizations recognized by the Nebraska Department of Economic Development. See the instructions on the 2006 Nebraska Community Development Assistance Act Credit Computation, Form CDN, for more information. Form CDN and a copy of Form 1099NTC must be attached to the Form 1040N.

LINE 23, FORM 3800N NONREFUNDABLE CREDIT, is the nonrefundable credit allowed to qualified businesses that expand their economic investment or employment base in Nebraska. Request Form 3800N, or contact the department for more information.

LINE 24, FORM 829N CREDIT, is the credit allowed to participating employees who have had wages withheld by an employer who has a contract that has qualified under the Nebraska Quality Jobs Act. Employees qualifying for this credit will receive Forms 829N and W-829 from their employer. Complete Form 829N and enter the amount from line 12 of Form 829N on line 24 of Form 1040N. Attach Forms 829N and W-829.

LINE 25, NONREFUNDABLE CREDIT FOR CHILD/DEPENDENT CARE EXPENSES. Resident taxpayers whose income on line 5 is more than $29,000, can claim a nonrefundable child/dependent care credit on line 25. Partial-year residents whose line 5 income is more than $29,000 claim this credit on line 68, Nebraska Schedule III, Form 1040N, and enter "0" on line 25. If line 5 income is $29,000, or less, both residents and partial-year residents claim the credit on line 32 and enter "0" on line 25. Taxpayers who file a joint federal return but are filing a married-separate Nebraska return cannot claim this Nebraska credit.

Calculate the credit on line 25 or line 68 by multiplying the amount on line 29 of Federal Form 1040A, or line 48, Federal Form 1040, by 25% (.25).

LINE 26. THE NEBRASKA CHARITABLE ENDOWMENT TAX CREDIT is only for certain Nebraska residents and part-year residents who qualify. It is calculated at **15 percent** of a **planned gift** (see definition on our Web site) to a qualified Nebraska charitable endowment, up to a maximum **$5,000** credit ($10,000 for married filing joint filers). The credit cannot exceed your income tax liability on line 17 of Form 1040N.

For more details regarding this credit, see our Web site **www.revenue.ne.gov.**

LINE 28. Use the worksheet on the following page to determine if you can enter your federal tax liability. Do not complete if you have adjustments increasing income of $5,000 or more (Form 1040N, Schedule I, line 47).

FEDERAL TAX LIABILITY WORKSHEET

Complete the following worksheet to determine whether Nebraska tax after nonrefundable credits is larger than your federal tax liability and should be reduced to the federal tax liability amount.

1. Enter federal tax before credits:
   a. Form 1040EZ, line 11 .... 1a. $ ________
   b. Form 1040A, line 28 .... 1b. ________
   c. Form 1040 , line 44 141
      Form 1040, line 45 0
      Form 1040, line 60 100
      Total tax–Form 1040 .... 1c. 241

   Total federal tax (enter tax from 1a, 1b, or 1c) 1. 241
2. Nebraska Form 1040N, line 18 minus line 27 .... 2. $ 300

Enter the smaller of lines 1 and 2 on line 28, Form 1040N, and check federal liability box if line 1 is used.

LINE 29, NEBRASKA INCOME TAX WITHHELD. Add the amounts shown as Nebraska income tax on the state copy of the Federal Forms W-2, W-2G, 1099-R, or 1099-MISC sent to you by your employer or payor. If you had more than one employer or payor, attach the state copy from **each** employer or payor. Enter the total state withholding on line 29.

If you received Form W-829 from your employer, do not include the amount shown as Nebraska income tax withheld on the W-2 received from that employer. Complete Form 829N and claim the appropriate credit on line 24. See the line 24 instructions above.

A fiscal year taxpayer who has W-2's issued on a calendar-year basis must attach the 2006 W-2's to the 2006 Form 1040N for the fiscal year beginning in 2006. If you receive your 2007 W-2 before filing your 2006 Form 1040N, save it to attach to your 2007 Form 1040N.

Nonresidents who had Nebraska income tax withheld from payments for personal services provided should attach a copy of the 1099-MISC issued to them by the payor.

Nonresidents claiming credit for Nebraska tax withheld by a partnership, limited liability company, S corporation, estate, or trust are to obtain from their organization a copy of the Statement of Nebraska Income Tax Withheld for Nonresident Individual, Form 14N. Enter the amount withheld and paid to Nebraska on line 29, and attach the canary copy of Form 14N to Form 1040N in the space provided for Form W-2. A nonresident who has a tax year different from the tax year shown on the Form 14N for his or her organization is to attach the Form 14N with the tax year ending during the individual's tax year. A calendar-year taxpayer is to attach the Form 14N for tax years ending in 2006 to the 2006 Form 1040N.

LINE 30, ESTIMATED TAX PAYMENTS, is the sum of the installment payments made for 2006 plus any 2005 overpayment that you applied to your 2006 estimated tax. If you made a tentative Nebraska income tax payment on or before the original due date of your return to stop the accumulation of interest, also claim this amount on line 30.

If you made estimated tax payments for tax year 2006 in a joint status with your spouse, **or** if you had a carryover of estimated credit from a married filing joint 2005 overpayment, **and** you are not filing a married filing joint 2006 tax return, please provide an allocation schedule showing the proper distribution of the estimated carryover and the estimated payments for each individual.

LINE 31, FORM 3800N REFUNDABLE CREDIT. Enter on line 31 any refundable credit calculated on Form 3800N. For more information, contact Taxpayers Assistance or check our Web site.

LINE 32. REFUNDABLE CHILD/DEPENDENT CARE EXPENSES CREDIT (AGI $29,000 or less). This credit may be claimed only by Nebraska full-year residents or partial-year residents. It cannot be claimed if you filed a joint federal return but a married-separate return for Nebraska. If you did not file Schedule 2 (Form 1040A) or Federal Form 2441 (Form 1040), you must complete Nebraska Form 2441N and attach it to your Nebraska return. Refer to the following chart and enter on line 3 of the worksheet below the applicable percentage for your adjusted gross income (AGI) level:

AGI Over	But not over	Percent	AGI Over	But not over	Percent
$0 or less	22,000	100%	$25,000	26,000	60%
22,000	23,000	90%	26,000	27,000	50%
23,000	24,000	80%	27,000	28,000	40%
24,000	25,000	70%	28,000	29,000	30%

REFUNDABLE CHILD/DEPENDENT CARE CREDIT WORKSHEET

1. Enter line 9 amount from 2006 **Schedule 2** (Form 1040A) or **Federal Form 2441**(Form 1040), **or from Nebraska Form 2441N,** (Enter the amount calculated on line 9 prior to the federal credit limitation) .... 1. $ ________
2. Enter federal adjusted gross income (line 5, Form 1040N) .... 2. ________
3. Enter percentage from chart if AGI is $29,000 or less .... 3. ________ %
   (Note: If AGI is more than $29,000, STOP; you cannot claim a credit on line 32; refer to line 25 instructions instead)
4. Multiply line 1 by line 3 percentage; residents, enter result on line 32, partial-year residents, complete lines 5 and 6 .... 4. ________
5. Enter line 66 ratio from Schedule III .... 5. ________
6. Multiply line 4 by line 5, enter result on line 32 .... 6. ________

LINE 33. BEGINNING FARMER CREDIT is the credit granted to eligible claimants who receive a certificate from the Nebraska Department of Agriculture. For further information on this credit, contact the Department of Agriculture at 1-402-471-6890 or 1-800-446-4071.

LINE 34, EARNED INCOME CREDIT. Nebraska residents and partial-year residents who have a federal earned income credit are allowed a state credit equal to 8 percent of the federal credit. Enter the number of qualifying children using information from the Earned Income Credit (EIC) Worksheet for Federal Form 1040EZ or the Federal Schedule EIC. Complete the federal credit information from line 8a (Form 1040EZ), line 40a (Form 1040A), or line 66a (Form 1040).

LINE 36, PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX. If line 28 is greater than line 35 by $300 or more, you should complete Nebraska Form 2210N to determine if you owe this penalty. If you are required to calculate a Form 2210N penalty, report it on line 36. See our Web site for Form 2210N.

LINE 38, TOTAL AMOUNT DUE, is the amount owed to the State of Nebraska, including the applicable underpayment of estimated tax penalty. **A tax due amount of less than $2.00 need not be paid.** Payment options for the amount on line 38 include:

✔ **CHECK OR MONEY ORDER.** Attach your check or money order payable to the Nebraska Department of Revenue. Please type or print your social security number on the